

**PLEASE CAREFULLY REVIEW THIS OBJECTION AND THE ATTACHMENTS
HERETO TO DETERMINE WHETHER THIS OBJECTION
AFFECTS YOUR CLAIM(S)**

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Shai Y Waisman
Randi W. Singer

Attorneys for Debtors
and Debtors in Possession

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

| | |
|--|--------------------------|
| -----X | |
| In re | : Chapter 11 Case No. |
| | : |
| LEHMAN BROTHERS HOLDINGS INC., <i>et al.</i> , | : 08-13555 (JMP) |
| | : |
| Debtors. | : (Jointly Administered) |
| -----X | |

**NOTICE OF HEARING ON DEBTORS'
FIRST OMNIBUS OBJECTION TO CLAIMS (DUPLICATE CLAIMS)**

PLEASE TAKE NOTICE that on January 29, 2010, Lehman Brothers Holdings Inc. and its affiliated debtors in the above-referenced chapter 11 cases, as debtors and debtors in possession (collectively, the "Debtors"), filed their first omnibus objection to claims (the "Debtors' First Omnibus Objection to Claims"), and that a hearing (the "Hearing") to consider the Debtors' First Omnibus Objection to Claims will be held before the Honorable James M. Peck, United States Bankruptcy Judge, in Courtroom 601 of the United States Bankruptcy Court for the Southern District of New York, One Bowling Green, New York, New York 10004, on **March 17, 2010 at 10:00 a.m. (Eastern Time)**, or as soon thereafter as counsel may be heard.

**PARTIES RECEIVING THIS NOTICE OF FIRST OMNIBUS
OBJECTION TO CLAIMS SHOULD REVIEW THE OMNIBUS OBJECTION TO SEE
IF THEIR NAME(S) AND/OR CLAIM(S) ARE LOCATED IN THE OMNIBUS
OBJECTION AND/OR IN THE EXHIBIT ATTACHED THERETO.**

PLEASE TAKE FURTHER NOTICE that any responses to the Debtors' First Omnibus Objection to Claims must be in writing, shall conform to the Federal Rules of Bankruptcy Procedure and the Local Rules of the Bankruptcy Court, and shall be filed with the Bankruptcy Court (a) electronically in accordance with General Order M-242 (which can be found at www.nysb.uscourts.gov) by registered users of the Bankruptcy Court's filing system, and (b) by all other parties in interest, on a 3.5 inch disk, preferably in Portable Document Format (PDF), WordPerfect, or any other Windows-based word processing format (with a hard copy delivered directly to Chambers), in accordance with General Order M-182 (which can be found at www.nysb.uscourts.gov), and served in accordance with General Order M-242, and on (i) the chambers of the Honorable James M. Peck, One Bowling Green, New York, New York 10004, Courtroom 601; (ii) attorneys for the Debtors, Weil Gotshal & Manges LLP, 767 Fifth Avenue, New York, New York 10153 (Attn: Shai Waisman, Esq.); (iii) the Office of the United States Trustee for the Southern District of New York, 33 Whitehall Street, 21st Floor, New York, New York 10004 (Attn: Andy Velez-Rivera, Esq., Paul Schwartzberg, Esq., Brian Masumoto, Esq., Linda Riffkin, Esq., and Tracy Hope Davis; Esq.); and (iv) attorneys for the official committee of unsecured creditors appointed in these cases, Milbank, Tweed, Hadley & McCloy LLP, 1 Chase Manhattan Plaza, New York, New York 10005 (Attn: Dennis F. Dunne, Esq., Dennis O'Donnell, Esq., and Evan Fleck, Esq.); so as to be so filed and received by no later than **March 1, 2010 at 4:00 p.m. (Eastern Time)** (the "Response Deadline").

PLEASE TAKE FURTHER NOTICE that if no responses are timely filed and served with respect to the Debtors' First Omnibus Objection to Claims or any claim set forth

thereon, the Debtors may, on or after the Response Deadline, submit to the Bankruptcy Court an order substantially in the form of the proposed order annexed to the Debtors' First Omnibus Objection to Claims, which order may be entered with no further notice or opportunity to be heard offered to any party.

Dated: January 29, 2010
New York, New York

/s/ Shai Y. Waisman

Shai Y. Waisman
Randi W. Singer

WEIL, GOTSHAL & MANGES LLP
767 Fifth Avenue
New York, New York 10153
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**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

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| In re | : Chapter 11 Case No. |
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| LEHMAN BROTHERS HOLDINGS INC., <i>et al.</i> , | : 08-13555 (JMP) |
| | : |
| Debtors. | : (Jointly Administered) |
| -----X | |

DEBTORS' FIRST OMNIBUS OBJECTION TO CLAIMS (DUPLICATE CLAIMS)

THIS OBJECTION SEEKS TO DISALLOW AND EXPUNGE CERTAIN FILED PROOFS OF CLAIM. CLAIMANTS RECEIVING THIS OBJECTION SHOULD LOCATE THEIR NAMES AND CLAIMS ON THE EXHIBIT ATTACHED TO THIS OBJECTION.

**IF YOU HAVE QUESTIONS, PLEASE CONTACT
DEBTORS' COUNSEL, ERIN ECKOLS, AT 214-746-7700.**

TO THE HONORABLE JAMES M. PECK
UNITED STATES BANKRUPTCY JUDGE:

Lehman Brothers Holdings Inc. (“LBHI”) and its affiliated debtors, in the above-referenced chapter 11 cases, as debtors and debtors in possession (collectively, the “Debtors”), respectfully represent:

Relief Requested

1. The Debtors file this first omnibus objection to claims (the “First Omnibus Objection to Claims”) pursuant to section 502(b) of title 11 of the United States Code (the “Bankruptcy Code”), Rule 3007(d) of the Federal Rules of Bankruptcy Procedure (the “Bankruptcy Rules”), and this Court’s order approving procedures for the filing of omnibus objections to proofs of claim filed in these chapter 11 cases (the “Procedures Order”) [Docket No. 6664], seeking entry of an order disallowing and expunging the claims listed on Exhibit A annexed hereto.

2. The Debtors have examined the proofs of claim identified on Exhibit A and have determined that the proofs of claim listed under the heading “*Claims to be Disallowed and Expunged*” (collectively, the “Duplicate Claims”) are duplicates of the corresponding claims identified under the heading “*Surviving Claims*” (collectively, the “Surviving Claims”). The Debtors seek the disallowance and expungement from the Court’s claims register of the Duplicate Claims and preservation of the Debtors’ right to later object to any Surviving Claim on any other basis.

3. This First Omnibus Objection to Claims does not affect any of the Surviving Claims and does not constitute any admission or finding with respect to any of the Surviving Claims. Further, the Debtors reserve all their rights to object on any other basis to any Duplicate Claim as to which the Court does not grant the relief requested herein.

Jurisdiction

4. This Court has jurisdiction to consider this matter pursuant to 28 U.S.C. §§ 157 and 1334. This is a core proceeding pursuant to 28 U.S.C. § 157(b).

Background

5. Commencing on September 15, 2008 and periodically thereafter, LBHI and certain of its subsidiaries commenced with this Court voluntary cases under chapter 11 of title 11 of the Bankruptcy Code. The Debtors' chapter 11 cases have been consolidated for procedural purposes only and are being jointly administered pursuant to Bankruptcy Rule 1015(b). The Debtors are authorized to operate their businesses and manage their properties as debtors in possession pursuant to sections 1107(a) and 1108 of the Bankruptcy Code.

6. On September 17, 2008, the United States Trustee for the Southern District of New York (the "U.S. Trustee") appointed the statutory committee of unsecured creditors pursuant to section 1102 of the Bankruptcy Code (the "Creditors' Committee").

7. On January 19, 2009, the U.S. Trustee appointed Anton R. Valukas as Examiner in the above-captioned chapter 11 cases (the "Examiner") and by order, dated January 20, 2009 [Docket No. 2583], the Court approved the U.S. Trustee's appointment of the Examiner.

8. On January 14, 2010, the Court entered the Procedures Order, which authorizes the Debtors, among other things, to file omnibus objections to no more than 500 claims at a time, on various grounds, including those set forth in Bankruptcy Rule 3007(d) and those additional grounds set forth in the Procedures Order.

The Duplicate Claims Should Be Disallowed and Expunged

9. The Debtors have begun their review of the claims filed on the claims register in these cases and maintained by the Court-appointed claims agent and have identified

the claims on Exhibit A and have determined that the Duplicate Claims were filed by the same claimants against the same Debtors, for the same dollar amounts, and on account of the same obligations as the corresponding Surviving Claims.

10. A filed proof of claim is “deemed allowed, unless a party in interest . . . objects.” 11 U.S.C. § 502(a). If an objection refuting at least one of the claim’s essential allegations is asserted, the claimant has the burden to demonstrate the validity of the claim. *See In re Oneida Ltd.*, 400 B.R. 384, 389 (Bankr. S.D.N.Y. 2009); *In re Adelphia Commc’ns Corp.*, Ch. 11 Case No. 02-41729 (REG), 2007 Bankr. LEXIS 660 at *15 (Bankr. S.D.N.Y. Feb. 20, 2007); *In re Rockefeller Ctr. Props.*, 272 B.R. 524, 539 (Bankr. S.D.N.Y. 2000).

11. Section 502(b)(1) of the Bankruptcy Code provides, in relevant part, that a claim may not be allowed to the extent that “such claim is unenforceable against the debtor and property of the debtor, under any agreement or applicable law.” 11 U.S.C. § 502(b)(1). Accordingly, courts in the Southern District of New York routinely disallow and expunge duplicative claims filed by the same creditor against the same debtors. *See, e.g., In re Worldcom, Inc.*, Case No. 02-13533AJG, 2005 WL 3875191, at *8 (Bankr. S.D.N.Y. June 3, 2005) (expunging duplicate claim); *In re Best Payphones, Inc.*, Case No. 01-15472, 2002 WL 31767796, at *4, 11 (Bankr. S.D.N.Y. Dec. 11, 2002) (expunging duplicate claim); *In re Drexel Burnham Lambert Group, Inc.*, 148 B.R. 993, 1001-02 (S.D.N.Y. 1992) (dismissing duplicate claim).

12. The Debtors cannot be required to pay on the same claim more than once. *See, e.g., In re Finley, Kumble, Wagner, Heine, Underberg, Manley, Myerson, & Casey*, 160 B.R. 882, 894 (Bankr. S.D.N.Y. 1993) (“In bankruptcy, multiple recoveries for an identical injury are generally disallowed.”). Elimination of redundant claims will also enable the Debtors

to maintain a claims register that more accurately reflects the proper claims existing against the Debtors.

13. Accordingly, to avoid the possibility of a creditor receiving duplicative or multiple recoveries on its claim, the Debtors request that the Court disallow and expunge in their entirety the Duplicate Claims listed on Exhibit A. The Surviving Claims will remain on the claims register subject to further objections on any other basis.

Notice

14. No trustee has been appointed in these chapter 11 cases. Notice of this First Omnibus Objection to Claims has been provided to (i) each claimant listed on Exhibit A; (ii) the U.S. Trustee; (iii) the attorneys for the Creditors' Committee; (iv) the Securities and Exchange Commission; (v) the Internal Revenue Service; and (vi) the United States Attorney for the Southern District of New York, in accordance with the Amended Order Pursuant to Section 105(a) of the Bankruptcy Code and Bankruptcy Rules 1015(c) and 9007 Implementing Certain Notice and Case Management Procedures, dated February 13, 2009 [Docket No. 2837] and the Procedures Order. The Debtors submit that such notice is sufficient and no other or further notice need be provided.

15. No previous request for the relief sought herein has been made by the Debtors to this or any other Court.

WHEREFORE the Debtors respectfully request entry of an order granting the relief requested herein and such other and further relief as is just.

Dated: January 29, 2010
New York, New York

/s/ Shai Y. Waisman

Shai Y. Waisman

Randi W. Singer

WEIL, GOTSHAL & MANGES LLP

767 Fifth Avenue

New York, New York 10153

Telephone: (212) 310-8000

Facsimile: (212) 310-8007

Attorneys for Debtors
and Debtors in Possession

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

FIRST OMNIBUS OBJECTION: EXHIBIT A - DUPLICATE CLAIMS

CLAIMS TO BE DISALLOWED AND EXPUNGED

SURVIVING CLAIMS

| | NAME | DATE FILED | CASE NUMBER | CLAIM # | TOTAL CLAIM DOLLARS | NAME | DATE FILED | CASE NUMBER | CLAIM # | TOTAL CLAIM DOLLARS |
|---|---|---------------|-------------------|------------|------------------------|--|---------------|-------------------|------------|------------------------|
| 1 | ADAMS, LOWELL W.& PATRICIA A. (ADAMS LIVING TRUST) 5130 W. RUNNING BROOK RD COLUMBIA, MD 21044 | 07/29/2009 | | 6585 | \$30,000.00 | ADAMS, LOWELL W. & PATRICIA A. (ADAMS LIVING TRUST) 5130 W. RUNNING BROOK RD. COLUMBIA, MD 21044 | 06/08/2009 | 08-13555 (JMP) | 4804 | \$30,000.00 |
| 2 | ALDERLIESTEN, N.L. & J.M. ALDERLIESTEN-VAN DEN HOEK LAURIERSTRAAT 72 DORDRECHT, 3319 HN NETHERLANDS | 11/02/2009 | 08-13555 (JMP) | 62478 | \$42,453.00 | ALDERLIESTEN, N.L. & J.M. ALDERLIESTEN-VAN DEN HOEK LAURIERSTRAAT 72 DORDRECHT, 3319 HN NETHERLANDS | 11/02/2009 | 08-13555 (JMP) | 62479 | \$42,453.00 |
| 3 | ALLAN H APPLESTEIN DCA GRANTOR TRUST DTD 4/11/78 PORTO VITA BELLA VISTA SOUTH 19925 NE 39TH PL SPH ROOF AVENTURA, FL 33180 | 10/28/2008 | 08-13555 (JMP) | 403 | \$499,375.00 | ALLAN H APPLESTEIN DCA GRANTOR TRUST DTD 4/11/78 PORTO VITA BELLA VISTA SOUTH 19925 NE 39TH PL SPH ROOF AVENTURA, FL 33180 | 10/27/2008 | 08-13555 (JMP) | 368 | \$499,375.00 |
| 4 | ARBEIOSMANNAFELAG, HAVNAR TINGHUSVEGUR 5 POSTBOKS 305 TORSHAVN, FO-110 DENMARK | 10/09/2009 | 08-13555 (JMP) | 37229 | \$1,022,472.00 | ARBEIOSMANNAFELAG, HAVNAR TINGHUSVEGUR 5 POSTBOKS 305 TORSHAVN, FO-110 DENMARK | 10/13/2009 | 08-13555 (JMP) | 37663 | \$1,022,472.00 |

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

FIRST OMNIBUS OBJECTION: EXHIBIT A - DUPLICATE CLAIMS

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| 5 | BAELLA-BUIREN, JUANITA AVENUNE DE L'ABBAYE D'AYWIERS 25 WATERLOO, 1410 BELGIUM | 11/13/2009 | 08-13555 (JMP) | 65517 | \$36,792.60 | BAELLA-BUIREN, JUANITA AVENUE DE L'ABBAYE D'AYWIERS 25 WATERLOO, 1410 BELGIUM | 11/02/2009 | 08-13555 (JMP) | 63398 | \$36,792.60 |
| 6 | BANK OF OKLAHOMA, N.A. FBO: JOSEPH W. CRAFT III GRAT FBO RYAN E. CRAFT UA 2-27-06 201 ROBERT S KERR, INVESTMENT OPERATIONS, 3RD FL OKLAHOMA CITY, OK 73102 | 08/31/2009 | 08-13555 (JMP) | 9775 | \$625,000.00 | BANK OF OKLAHOMA, N.A. FBO: JOSEPH W. CRAFT III GRAT FBO KYLE O. CRAFT UA 2-27-06 201 ROBERT S KERR, INVESTMENT OPERATIONS, 3RD FL OKLAHOMA CITY, OK 73102 | 08/31/2009 | 08-13555 (JMP) | 9774 | \$625,000.00 |
| 7 | BANK OF OKLAHOMA, N.A. FBO: JOSEPH W. CRAFT III GRAT FBO CAROLINE B FIDDES UA 2-27-06 201 ROBERT S KERR, INVESTMENT OPERATIONS, 3RD FL OKLAHOMA CITY, OK 73102 | 08/31/2009 | 08-13555 (JMP) | 9776 | \$625,000.00 | BANK OF OKLAHOMA, N.A. FBO: JOSEPH W. CRAFT III GRAT FBO KYLE O. CRAFT UA 2-27-06 201 ROBERT S KERR, INVESTMENT OPERATIONS, 3RD FL OKLAHOMA CITY, OK 73102 | 08/31/2009 | 08-13555 (JMP) | 9774 | \$625,000.00 |

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

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| 8 | BANK OF OKLAHOMA, N.A. FBO: JOSEPH W. CRAFT III GRAT FBO JOSEPH W. CRAFT IV US 2-27-06 201 ROBERT S KERR, INVESTMENT OPERATIONS, 3RD FL OKLAHOMA CITY, OK 73102 | 08/31/2009 | 08-13555 (JMP) | 9777 | \$625,000.00 | BANK OF OKLAHOMA, N.A. FBO: JOSEPH W. CRAFT III GRAT FBO KYLE O. CRAFT UA 2-27-06 201 ROBERT S KERR, INVESTMENT OPERATIONS, 3RD FL OKLAHOMA CITY, OK 73102 | 08/31/2009 | 08-13555 (JMP) | 9774 | \$625,000.00 |
| 9 | BANQUE CANTONALE DU VALAIS C/O BAKER & MCKENZIE LLP ATTN: IRA A. REID 1114 AVENUE OF THE AMERICAS NEW YORK, NY 10036 | 10/30/2009 | 08-13555 (JMP) | 58494 | \$18,907.00* | BANQUE CANTONALE DU VALAIS C/O BAKER & MCKENZIE LLP ATTN: IRA A. REID 1114 AVENUE OF THE AMERICAS NEW YORK, NY 10036 | 10/30/2009 | 08-13555 (JMP) | 58495 | \$18,907.00* |
| 10 | BANQUE CANTONALE DU VALAIS C/O BAKER & MCKENZIE LLP ATTN: IRA A. REID 1114 AVENUE OF THE AMERICAS NEW YORK, NY 10036 | 10/30/2009 | 08-13555 (JMP) | 58514 | \$9,454.00* | BANQUE CANTONALE DU VALAIS C/O BAKER & MCKENZIE LLP ATTN: IRA A. REID 1114 AVENUE OF THE AMERICAS NEW YORK, NY 10036 | 10/30/2009 | 08-13555 (JMP) | 58516 | \$9,454.00* |

* - Indicates claim contains unliquidated and/or undetermined amounts

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

FIRST OMNIBUS OBJECTION: EXHIBIT A - DUPLICATE CLAIMS

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| 11 | BANQUE CANTONALE DU VALAIS C/O BAKER & MCKENZIE LLP ATTN: IRA A. REID 1114 AVENUE OF THE AMERICAS NEW YORK, NY 10036 | 10/30/2009 | 08-13555 (JMP) | 58515 | \$9,454.00* | BANQUE CANTONALE DU VALAIS C/O BAKER & MCKENZIE LLP ATTN: IRA A. REID 1114 AVENUE OF THE AMERICAS NEW YORK, NY 10036 | 10/30/2009 | 08-13555 (JMP) | 58516 | \$9,454.00* |
| 12 | BANQUE CANTONALE DU VALAIS C/O BAKER & MCKENZIE LLP ATTN: IRA A. REID 1114 AVENUE OF THE AMERICAS NEW YORK, NY 10036 | 10/30/2009 | 08-13555 (JMP) | 58518 | \$14,180.00* | BANQUE CANTONALE DU VALAIS C/O BAKER & MCKENZIE LLP ATTN: IRA A. REID 1114 AVENUE OF THE AMERICAS NEW YORK, NY 10036 | 10/30/2009 | 08-13555 (JMP) | 58519 | \$14,180.00* |
| 13 | BANQUE CANTONALE DU VALAIS C/O BAKER & MCKENZIE LLP ATTN: IRA A. REID 1114 AVENUE OF THE AMERICAS NEW YORK, NY 10036 | 10/30/2009 | 08-13555 (JMP) | 58520 | \$9,454.00* | BANQUE CANTONALE DU VALAIS C/O BAKER & MCKENZIE LLP ATTN: IRA A. REID 1114 AVENUE OF THE AMERICAS NEW YORK, NY 10036 | 10/30/2009 | 08-13555 (JMP) | 58516 | \$9,454.00* |

* - Indicates claim contains unliquidated and/or undetermined amounts

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

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| 14 | BANQUE CANTONALE DU VALAIS C/O BAKER & MCKENZIE LLP ATTN: IRA A. REID 1114 AVENUE OF THE AMERICAS NEW YORK, NY 10036 | 10/30/2009 | 08-13555 (JMP) | 58523 | \$28,360.00* | BANQUE CANTONALE DU VALAIS C/O BAKER & MCKENZIE LLP ATTN: IRA A. REID 1114 AVENUE OF THE AMERICAS NEW YORK, NY 10036 | 10/30/2009 | 08-13555 (JMP) | 58524 | \$28,360.00* |
| 15 | BANQUE CANTONALE DU VALAIS C/O BAKER & MCKENZIE LLP ATTN: IRA A. REID 1114 AVENUE OF THE AMERICAS NEW YORK, NY 10036 | 10/30/2009 | 08-13555 (JMP) | 58527 | \$23,633.00* | BANQUE CANTONALE DU VALAIS C/O BAKER & MCKENZIE LLP ATTN: IRA A. REID 1114 AVENUE OF THE AMERICAS NEW YORK, NY 10036 | 10/30/2009 | 08-13555 (JMP) | 58526 | \$23,633.00* |
| 16 | BANQUE CANTONALE DU VALAIS C/O BAKER & MCKENZIE LLP ATTN: IRA A. REID 1114 AVENUE OF THE AMERICAS NEW YORK, NY 10036 | 10/30/2009 | 08-13555 (JMP) | 58528 | \$23,633.00* | BANQUE CANTONALE DU VALAIS C/O BAKER & MCKENZIE LLP ATTN: IRA A. REID 1114 AVENUE OF THE AMERICAS NEW YORK, NY 10036 | 10/30/2009 | 08-13555 (JMP) | 58526 | \$23,633.00* |

* - Indicates claim contains unliquidated and/or undetermined amounts

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

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| 17 | BANQUE CANTONALE DU VALAIS C/O BAKER & MCKENZIE LLP ATTN: IRA A. REID 1114 AVENUE OF THE AMERICAS NEW YORK, NY 10036 | 10/30/2009 | 08-13555 (JMP) | 58529 | \$23,633.00* | BANQUE CANTONALE DU VALAIS C/O BAKER & MCKENZIE LLP ATTN: IRA A. REID 1114 AVENUE OF THE AMERICAS NEW YORK, NY 10036 | 10/30/2009 | 08-13555 (JMP) | 58526 | \$23,633.00* |
| 18 | BANQUE CANTONALE DU VALAIS C/O BAKER & MCKENZIE LLP ATTN: IRA A. REID 1114 AVENUE OF THE AMERICAS NEW YORK, NY 10036 | 10/30/2009 | 08-13555 (JMP) | 58542 | \$70,899.00* | BANQUE CANTONALE DU VALAIS C/O BAKER & MCKENZIE LLP ATTN: IRA A. REID 1114 AVENUE OF THE AMERICAS NEW YORK, NY 10036 | 10/30/2009 | 08-13555 (JMP) | 58541 | \$70,899.00* |
| 19 | BANQUE CANTONALE DU VALAIS C/O BAKER & MCKENZIE LLP ATTN: IRA A. REID 1114 AVENUE OF THE AMERICAS NEW YORK, NY 10036 | 10/30/2009 | 08-13555 (JMP) | 58543 | \$70,899.00* | BANQUE CANTONALE DU VALAIS C/O BAKER & MCKENZIE LLP ATTN: IRA A. REID 1114 AVENUE OF THE AMERICAS NEW YORK, NY 10036 | 10/30/2009 | 08-13555 (JMP) | 58541 | \$70,899.00* |

* - Indicates claim contains unliquidated and/or undetermined amounts

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

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| 20 | BANQUE CANTONALE DU VALAIS C/O BAKER & MCKENZIE LLP ATTN: IRA A. REID 1114 AVENUE OF THE AMERICAS NEW YORK, NY 10036 | 10/30/2009 | 08-13555 (JMP) | 58548 | \$47,266.00* | BANQUE CANTONALE DU VALAIS C/O BAKER & MCKENZIE LLP ATTN: IRA A. REID 1114 AVENUE OF THE AMERICAS NEW YORK, NY 10036 | 10/30/2009 | 08-13555 (JMP) | 58547 | \$47,266.00* |
| 21 | BANQUE CANTONALE DU VALAIS C/O BAKER & MCKENZIE LLP ATTN: IRA A. REID 1114 AVENUE OF THE AMERICAS NEW YORK, NY 10036 | 10/30/2009 | 08-13555 (JMP) | 58549 | \$47,266.00* | BANQUE CANTONALE DU VALAIS C/O BAKER & MCKENZIE LLP ATTN: IRA A. REID 1114 AVENUE OF THE AMERICAS NEW YORK, NY 10036 | 10/30/2009 | 08-13555 (JMP) | 58547 | \$47,266.00* |
| 22 | BANQUE CANTONALE DU VALAIS C/O BAKER & MCKENZIE LLP ATTN: IRA A. REID 1114 AVENUE OF THE AMERICAS NEW YORK, NY 10036 | 10/30/2009 | 08-13555 (JMP) | 58551 | \$37,813.00* | BANQUE CANTONALE DU VALAIS C/O BAKER & MCKENZIE LLP ATTN: IRA A. REID 1114 AVENUE OF THE AMERICAS NEW YORK, NY 10036 | 10/30/2009 | 08-13555 (JMP) | 58550 | \$37,813.00* |

* - Indicates claim contains unliquidated and/or undetermined amounts

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

FIRST OMNIBUS OBJECTION: EXHIBIT A - DUPLICATE CLAIMS

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|----|---|---------------|-------------------|------------|------------------------|---|---------------|-------------------|------------|------------------------|
| 23 | BANQUE CANTONALE DU VALAIS C/O BAKER & MCKENZIE LLP ATTN: IRA A. REID 1114 AVENUE OF THE AMERICAS NEW YORK, NY 10036 | 10/30/2009 | 08-13555 (JMP) | 58553 | \$33,086.00* | BANQUE CANTONALE DU VALAIS C/O BAKER & MCKENZIE LLP ATTN: IRA A. REID 1114 AVENUE OF THE AMERICAS NEW YORK, NY 10036 | 10/30/2009 | 08-13555 (JMP) | 58552 | \$33,086.00* |
| 24 | BANQUE CANTONALE DU VALAIS C/O BAKER & MCKENZIE LLP ATTN: IRA A. REID 1114 AVENUE OF THE AMERICAS NEW YORK, NY 10036 | 10/30/2009 | 08-13555 (JMP) | 58554 | \$33,086.00* | BANQUE CANTONALE DU VALAIS C/O BAKER & MCKENZIE LLP ATTN: IRA A. REID 1114 AVENUE OF THE AMERICAS NEW YORK, NY 10036 | 10/30/2009 | 08-13555 (JMP) | 58552 | \$33,086.00* |
| 25 | BAQUERO, TARA E. 70 MONTCLAIR AVE MONTCLAIR, NJ 07042 | 08/13/2009 | 08-13555 (JMP) | 8199 | \$700,000.00 | BAQUERO, TARA E. 70 MONTCLAIR AVE MONTCLAIR, NJ 07042 | 08/13/2009 | 08-13555 (JMP) | 8198 | \$700,000.00 |
| 26 | BEHEERMAATSCHAPPIJ W.J. GERRITSEN BV ATT. MR. W.J. GERRITSEN PIETERSBERGSEWEG 50 OOSTERBEEK, 6862 BW NETHERLANDS | 11/02/2009 | 08-13555 (JMP) | 61387 | \$214,393.47 | BEHEERMAATSCHAPPIJ W.J. GERRITSEN BV ATT. MR. W.J. GERRITSEN PIETERSBERGSEWEG 50 OOSTERBEEK, 6862 BW NETHERLANDS | 11/02/2009 | 08-13555 (JMP) | 61246 | \$214,393.47 |

* - Indicates claim contains unliquidated and/or undetermined amounts

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

FIRST OMNIBUS OBJECTION: EXHIBIT A - DUPLICATE CLAIMS

CLAIMS TO BE DISALLOWED AND EXPUNGED

SURVIVING CLAIMS

| | NAME | DATE FILED | CASE NUMBER | CLAIM # | TOTAL CLAIM DOLLARS | NAME | DATE FILED | CASE NUMBER | CLAIM # | TOTAL CLAIM DOLLARS |
|----|--|---------------|-------------------|------------|------------------------|--|---------------|-------------------|------------|------------------------|
| 27 | BEXAR COUNTY DAVID G. AELVOET LINEBARGER GOGGAN BLAIR & SAMPSON, LLP 711 NAVARRO, SUITE 300 SAN ANTONIO, TX 78205 | 11/24/2008 | 08-13555 (JMP) | 854 | \$8,057.11* | BEXAR COUNTY DAVID G. AELVOET LINEBARGER GOGGAN BLAIR & SAMPSON, LLP 711 NAVARRO, SUITE 300 SAN ANTONIO, TX 78205 | 11/17/2008 | 08-13555 (JMP) | 785 | \$8,057.11 |
| 28 | BITTNER, ALICE C. HUNTER ASSOCIATES, INC. ATTN: C. TALBOTT HITESHEW 436 SEVENTH AVENUE PITTSBURGH, PA 15219 | 08/17/2009 | | 8573 | \$50,000.00 | BITTNER, ALICE C. HUNTER ASSOCIATES, INC. ATTN: C. TALBOTT HITESHEW 436 SEVENTH AVENUE PITTSBURGH, PA 15219 | 03/20/2009 | 08-13555 (JMP) | 3416 | \$50,000.00 |
| 29 | BLYZNAK,ULANA 138 SECOND AVENUE NEW YORK, NY 10003 | 07/21/2009 | 08-13555 (JMP) | 5844 | \$11,572.61 | BLYZNAK,ULANA 138 SECOND AVENUE NEW YORK, NY 10003 | 07/21/2009 | 08-13555 (JMP) | 5843 | \$11,572.61 |
| 30 | BODES-FISCHER, HEIDI SCHWANALLEE 30 MARBURG, D-35037 GERMANY | 10/19/2009 | 08-13555 (JMP) | 41607 | \$396,456.92 | BODES-FISHER, HEIDI, DR. SCHWANALLEE 30 MARBURG, D-35037 GERMANY | 10/27/2009 | 08-13555 (JMP) | 49532 | \$396,456.92 |
| 31 | BOILS ANO, ENRIQUE MARIA JOSE BOILS ANO PLATZ RAVALET 3 BAJO GUADASSUAR, 46610 SPAIN | 10/30/2009 | 08-13555 (JMP) | 57559 | \$342,454.20 | BOILS ANO, ENRIQUE MARIA JOSE BOILS ANO PLATZ RAVALET 3 BAJO GUADASSUAR, 46610 SPAIN | 10/30/2009 | 08-13555 (JMP) | 57560 | \$342,454.20 |

* - Indicates claim contains unliquidated and/or undetermined amounts

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

FIRST OMNIBUS OBJECTION: EXHIBIT A - DUPLICATE CLAIMS

CLAIMS TO BE DISALLOWED AND EXPUNGED

SURVIVING CLAIMS

| | NAME | DATE FILED | CASE NUMBER | CLAIM # | TOTAL CLAIM DOLLARS | NAME | DATE FILED | CASE NUMBER | CLAIM # | TOTAL CLAIM DOLLARS |
|----|---|---------------|-------------------|------------|------------------------|---|---------------|-------------------|------------|------------------------|
| 32 | BOLTZ, ALICE J. REVOCABLE TRUST THOMAS COCKERILL TTEE U/A DTD 11/29/93 235 S. MERIDIAN ST. WINCHESTER, IN 47394 | 08/17/2009 | | 8497 | \$25,000.00 | BOLTZ, ALICE J. REVOCABLE TRUST THOMAS COCKERILL TTEE U/A DTD 11/29/93 235 S. MERIDIAN ST WINCHESTER, IN 47394 | 07/30/2009 | | 6706 | \$25,000.00 |
| 33 | BRACEWELL & GIULIANI LLP SOUTH TOWER PENNZOIL PLACE 711 LOUISIANA, SUITE 2900 HOUSTON, TX 77002278 | 07/28/2009 | | 6782 | \$283,100.37 | BRACEWELL & GIULIANI LLP SOUTH TOWER PENNZOIL PLACE 711 LOUISIANA, SUITE 2900 HOUSTON, TX 77002 | 07/29/2009 | | 6573 | \$283,100.37 |
| 34 | BRODERICK, MARCIA ANN 1614 7TH AVENUE SCOTTSBLUFF, NE 69361 | 08/10/2009 | 08-13555 (JMP) | 7897 | \$10,000.00 | BRODERICK, MARCIA A 1614 7TH AVENUE SCOTTSBLUFF, NE 69361 | 08/10/2009 | 08-13555 (JMP) | 7896 | \$10,000.00 |
| 35 | BROWN, LEO R. 133 W. 400 N. RUPERT, ID 83350 | 08/13/2009 | | 8169 | \$15,000.00 | BROWN, LEO R. 133 W. 400 N. RUPERT, ID 83350 | 08/11/2009 | | 7987 | \$15,000.00 |
| 36 | BRUNS, ROEBO, DR. DRESDENER STR. 6 OLDENBURG, D-26129 GERMANY | 10/13/2009 | 08-13555 (JMP) | 37670 | \$14,151.00 | BRUNS, ROEBO, DR. DRESDENER STR. 6 OLDENBURG, D-26129 GERMANY | 10/19/2009 | 08-13555 (JMP) | 41721 | \$14,151.00 |

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

FIRST OMNIBUS OBJECTION: EXHIBIT A - DUPLICATE CLAIMS

CLAIMS TO BE DISALLOWED AND EXPUNGED

SURVIVING CLAIMS

| | NAME | DATE FILED | CASE NUMBER | CLAIM # | TOTAL CLAIM DOLLARS | NAME | DATE FILED | CASE NUMBER | CLAIM # | TOTAL CLAIM DOLLARS |
|----|--|---------------|-------------------|------------|------------------------|--|---------------|-------------------|------------|------------------------|
| 37 | CAMPBELL, ROBERT H. 8604 NE 10TH STREET MEDINA, WA 98039-3915 | 08/07/2009 | | 7595 | \$1,109,942.27* | CAMPBELL, ROBERT H 8604 NE 10TH STREET MEDINA, WA 98039-3915 | 08/07/2009 | 08-13555 (JMP) | 7596 | \$1,109,942.27* |
| 38 | CHAU HOI YAN FLAT 1, FLOOR 14, BLOCK C, WILSHIRE 200 TIN HAU TEMPLE ROAD , 0 HONG KONG | 10/26/2009 | 08-13555 (JMP) | 46914 | \$30,000.00* | CHAU HOI YAN FLAT 1, FLOOR 14, BLOCK C, WILSHIRE 200 TIN HAU TEMPLE ROAD , 0 HONG KONG | 10/26/2009 | 08-13555 (JMP) | 46915 | \$30,000.00* |
| 39 | CHAVEZ, GERARDO ARMANDO VIDRIO PASEO ATLAS COLOMOS #3000 INT 88 ATLAS COLOMOS ZAPOPAN JALISCO, 45118 MEXICO | 07/22/2009 | 08-13555 (JMP) | 5870 | \$110,000.00 | CHAVEZ, GERARDO ARMANDO VIDRIO PASEO ATLAS COLOMOS #3000 INT 88 ATLAS COLOMOS ZAPOPAN JALISCO, 45118 MEXICO | 04/17/2009 | 08-13555 (JMP) | 3812 | \$110,000.00 |
| 40 | CHENG KOH ENG, SUNNY FLAT D 30/F BLOCK 8, MAYWOOD COUNT KINGSWOOD VILLAS TINSHUIWAI, N.T., 0 HONG KONG | 10/30/2009 | 08-13555 (JMP) | 57290 | \$40,000.00* | CHENG KOH ENG, SUNNY FLAT D 30/F BLOCK 8, MAYWOOD COUNT KINGSWOOD VILLAS TINSHUIWAI, N.T., 0 HONG KONG | 11/03/2009 | 08-13555 (JMP) | 64521 | \$40,000.00* |

* - Indicates claim contains unliquidated and/or undetermined amounts

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

FIRST OMNIBUS OBJECTION: EXHIBIT A - DUPLICATE CLAIMS

CLAIMS TO BE DISALLOWED AND EXPUNGED

SURVIVING CLAIMS

| | NAME | DATE FILED | CASE NUMBER | CLAIM # | TOTAL CLAIM DOLLARS | NAME | DATE FILED | CASE NUMBER | CLAIM # | TOTAL CLAIM DOLLARS |
|----|---|---------------|-------------------|------------|------------------------|--|---------------|-------------------|------------|------------------------|
| 41 | CHESAPEAKE ENTERPRISES, INC. ATTN: MR. SCOTT W REED 1215 19TH STREET NW- 3RD FLOOR WASHINGTON, DC 20036 | 07/16/2009 | 08-13555 (JMP) | 5478 | \$10,000.00 | CHESAPEAKE ENTERPRISES, INC. ATTN: MR. SCOTT W REED 1215 19TH STREET NW-3RD FLOOR WASHINGTON, DC 20036 | 11/21/2008 | 08-13555 (JMP) | 851 | \$10,000.00 |
| 42 | CHEUNG CHE CHIU FLAT 3, 13/F WING HEI HOUSE, PO HEI COURT 255 PO ON ROAD SHAMSHUIPO KOWLOON, 0 HONG KONG | 11/02/2009 | 08-13555 (JMP) | 60850 | \$40,000.00* | CHEUNG, CHE CHIU FLAT 3, 13/F WING HEI HOUSE, PO HEI COURT 255 PO ON ROAD SHAMSHUIPO KOWLOON, 0 HONG KONG | 11/02/2009 | 08-13555 (JMP) | 63444 | \$40,000.00* |
| 43 | CHEUNG KAM MEE CAMY FLAT A, 19/F, BLK 7, CARMEL HEIGHTS HONG KONG GARDEN PHASE II, 100 CASTLE PEAK ROAD, NEW TERRITORIES, 0 HONG KONG | 10/27/2009 | 08-13555 (JMP) | 48864 | \$128,369.70 | CHEUNG KAM MEE CAMY FLAT A, 19/F, BLK 7, CARMEL HEIGHTS HONG KONG GARDEN PHASE II, 100 CASTLE PEAK ROAD, NEW TERRITORIES, 0 HONG KONG | 10/27/2009 | 08-13555 (JMP) | 48865 | \$128,369.70 |

* - Indicates claim contains unliquidated and/or undetermined amounts

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

FIRST OMNIBUS OBJECTION: EXHIBIT A - DUPLICATE CLAIMS

CLAIMS TO BE DISALLOWED AND EXPUNGED

SURVIVING CLAIMS

| | NAME | DATE FILED | CASE NUMBER | CLAIM # | TOTAL CLAIM DOLLARS | NAME | DATE FILED | CASE NUMBER | CLAIM # | TOTAL CLAIM DOLLARS |
|----|--|---------------|-------------------|------------|------------------------|---|---------------|-------------------|------------|------------------------|
| 44 | CHEUNG KWAN FUK 3 LAU SIN ST 16/F, FLAT B, PARKVIEW MANSION TIN HAU , 0 HONG KONG | 10/30/2009 | 08-13555 (JMP) | 57190 | \$150,000.00* | CHEUNG KWAN FUK 3 LAU SIN ST 16/F, FLAT B, PARKVIEW MANSION TIN HAU, 0 HONG KONG | 10/30/2009 | 08-13555 (JMP) | 57327 | \$150,000.00* |
| 45 | CHEUNG MEI WAH 4/F, BLK A-6 HONOUR BLDG. 78C TOKWAWAN ROAD KOWLOON, 0 HONG KONG | 10/26/2009 | 08-13555 (JMP) | 45842 | \$40,000.00* | CHEUNG MEI WAH 4/F, BLK A-6 HONOUR BLDG. 78C TOKWAWAN ROAD KOWLOON, 0 HONG KONG | 10/27/2009 | 08-13555 (JMP) | 50158 | \$40,000.00* |
| 46 | CHEUNG MEI WAH 4/F, BLK A-6 HONOUR BLDG. 78C TOKWAWAN ROAD KOWLOON, 0 HONG KONG | 10/29/2009 | 08-13555 (JMP) | 56707 | \$40,000.00* | CHEUNG MEI WAH 4/F, BLK A-6 HONOUR BLDG. 78C TOKWAWAN ROAD KOWLOON, 0 HONG KONG | 10/27/2009 | 08-13555 (JMP) | 50158 | \$40,000.00* |
| 47 | CHIN LAI MAN FLAT D, 8/F SCENERY MANSION, 108-110 WATERLOO ROAD KOWLOON, 0 HONG KONG | 10/30/2009 | 08-13555 (JMP) | 57063 | \$80,000.00* | CHIN LAI MAN FLAT D, 8/F SCENERY MANSION, 108-110 WATERLOO ROAD KOWLOON, 0 HONG KONG | 10/30/2009 | 08-13555 (JMP) | 57747 | \$80,000.00* |

* - Indicates claim contains unliquidated and/or undetermined amounts

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

FIRST OMNIBUS OBJECTION: EXHIBIT A - DUPLICATE CLAIMS

CLAIMS TO BE DISALLOWED AND EXPUNGED

SURVIVING CLAIMS

| | NAME | DATE FILED | CASE NUMBER | CLAIM # | TOTAL CLAIM DOLLARS | NAME | DATE FILED | CASE NUMBER | CLAIM # | TOTAL CLAIM DOLLARS |
|----|---|---------------|-------------------|------------|------------------------|---|---------------|-------------------|------------|------------------------|
| 48 | CHOI SHIU HONG & LAI WAI YIN FLAT 11H, BLOCK 14 LAGUNA CITY KOWLOON, 0 HONG KONG | 10/30/2009 | 08-13555 (JMP) | 57214 | \$40,000.00* | CHOI SHIU HONG & LAI WAI YIN FLAT 11H, BLOCK 14 LAGUNA CITY KOWLOON, 0 HONG KONG | 10/27/2009 | 08-13555 (JMP) | 49424 | \$40,000.00* |
| 49 | CITY OF MEMPHIS (TN) ELIZABETH WELLER LINEBARGER GOOGAN BLAIR & SAMPSON, LLP 2323 BRYAN STREET, SUITE 1600 DALLAS, TX 75201 | 11/07/2008 | 08-13555 (JMP) | 547 | \$8.91 | CITY OF MEMPHIS (TN) ELIZABETH WELLER LINEBARGER GOOGAN BLAIR & SAMPSON, LLP 2323 BRYAN STREET, SUITE 1600 DALLAS, TX 75201 | 10/06/2008 | 08-13555 (JMP) | 93 | \$8.91 |
| 50 | CLOWNEY, JOHELEN HUNTER ASSOCIATES, INC C/O C. TALBOTT HITESHEW 436 SEVENTH AVENUE PITTSBURGH, PA 15219 | 08/17/2009 | | 8577 | \$50,000.00 | CLOWNEY, JOHELEN HUNTER ASSOCIATES, INC C/O C. TALBOTT HITESHEW 436 SEVENTH AVENUE PITTSBURGH, PA 15219 | 03/20/2009 | 08-13555 (JMP) | 3418 | \$50,000.00 |
| 51 | COHEN, ARIE 14525 SW MILLIKAN WAY, ECM # 79499 BEAVERTON, OR 97005- 2343 | 08/06/2009 | | 7524 | \$7,000.00 | COHEN, ARIE 14525 SW MILLIKAN WAY, ECM # 79499 BEAVERTON, OR 97005-2343 | 03/10/2009 | 08-13555 (JMP) | 3281 | \$7,000.00 |

* - Indicates claim contains unliquidated and/or undetermined amounts

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

FIRST OMNIBUS OBJECTION: EXHIBIT A - DUPLICATE CLAIMS

CLAIMS TO BE DISALLOWED AND EXPUNGED

SURVIVING CLAIMS

| | NAME | DATE FILED | CASE NUMBER | CLAIM # | TOTAL CLAIM DOLLARS | NAME | DATE FILED | CASE NUMBER | CLAIM # | TOTAL CLAIM DOLLARS |
|----|---|---------------|-------------------|------------|------------------------|---|---------------|-------------------|------------|------------------------|
| 52 | COOGAN, STEPHEN J. 266 LYNCROFT RD NEW ROCHELLE, NY 10804-4121 | 08/12/2009 | | 8034 | \$400,000.00 | COOGAN, STEPHEN J. 266 LYNCROFT RD NEW ROCHELLE, NY 10804 | 08/12/2009 | 08-13555 (JMP) | 8035 | \$400,000.00 |
| 53 | COOGAN, STEPHEN J. 266 LYNCROFT RD NEW ROCHELLE, NY 10804 | 08/12/2009 | 08-13555 (JMP) | 8036 | \$400,000.00 | COOGAN, STEPHEN J. 266 LYNCROFT RD NEW ROCHELLE, NY 10804 | 08/12/2009 | 08-13555 (JMP) | 8035 | \$400,000.00 |
| 54 | COSTA FATELA, CARLOS R. JOAO CHAGAS, 65-2 DTO ALGES, 1495-075 PORTUGAL | 10/20/2009 | 08-13555 (JMP) | 42355 | \$102,031.67 | COSTA FATELA, CARLOS R. JOAO CHAGAS, 65-2 DTO ALGES, 1495-075 PORTUGAL | 10/22/2009 | 08-13555 (JMP) | 44314 | \$102,031.67 |
| 55 | DALL'ANGELO, ROBERTO LARGO DOMENICO JACOBINI, 12 ROME, 00165 ITALY | 04/22/2009 | 08-13555 (JMP) | 3882 | \$533,850.00 | DALL'ANGELO, ROBERTO LARGO DOMENICO JACOBINI, 12 ROME, 00165 ITALY | 04/20/2009 | 08-13555 (JMP) | 3870 | \$533,850.00 |
| 56 | DALLAS COUNTY ELIZABETH WELLER LINEBARGER GOGGAN BLAIR & SAMPSON, LLP 2323 BRYAN STREET SUITE 1600 DALLAS, TX 75201 | 11/07/2008 | 08-13555 (JMP) | 545 | \$45,610.28 | DALLAS COUNTY ELIZABETH WELLER LINEBARGER GOGGAN BLAIR & SAMPSON, LLP 2323 BRYAN STREET SUITE 1600 DALLAS, TX 75201 | 10/06/2008 | 08-13555 (JMP) | 95 | \$45,610.28 |

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

FIRST OMNIBUS OBJECTION: EXHIBIT A - DUPLICATE CLAIMS

CLAIMS TO BE DISALLOWED AND EXPUNGED

SURVIVING CLAIMS

| | NAME | DATE FILED | CASE NUMBER | CLAIM # | TOTAL CLAIM DOLLARS | NAME | DATE FILED | CASE NUMBER | CLAIM # | TOTAL CLAIM DOLLARS |
|----|--|---------------|-------------------|------------|------------------------|--|---------------|-------------------|------------|------------------------|
| 57 | DALY, WALTER J. TRUST 4654 KIMMERIDGE LANE INDIANAPOLIS, IN 46254- 5452 | 08/10/2009 | | 7784 | \$10,000.00 | WALTER J. DALY TRUST 4654 KIMMERIDGE LANE INDIANAPOLIS, IN 46254- 5452 | 07/27/2009 | | 6357 | \$10,000.00 |
| 58 | DANIELS, THEODORE & FRANCINE 11152 BOCA WOODS LANDE BOCA RATON, FL 33428 | 08/04/2009 | 08-13555 (JMP) | 8240 | \$40,000.00 | DANIELS, THEODORE & FRANCINE 11152 BOCA WOODS LANE BOCA RATON, FL 33428 | 07/22/2009 | 08-13555 (JMP) | 5898 | \$40,000.00 |
| 59 | DAVIS, DANIEL N., IRA 2811 E. SHOCKLEY RD MUNCIE, IN 47302-8611 | 08/10/2009 | 08-13555 (JMP) | 7795 | \$27,063.80 | DAVIS, DANIEL N. IRA 2811 E. SHOCKLEY RD. MUNCIE, IN 47302-8611 | 07/27/2009 | 08-13555 (JMP) | 6384 | \$27,063.80 |
| 60 | DE MURO, JOAN 116 MYSTIC DRIVE OSSINING, NY 10562 | 09/23/2009 | 08-13555 (JMP) | 34601 | \$17,869.25* | DE MURO, JOAN 116 MYSTIC DRIVE OSSINING, NY 10562 | 07/20/2009 | | 5731 | \$17,869.25* |
| 61 | DEODAT, VIVEKANAND 94-15 113TH STREET RICHMOND HILL, NY 11419 | 08/11/2009 | 08-13555 (JMP) | 7995 | \$65,173.03 | DEODAT, VIVEKANAND 94-15 113TH STREET RICHMOND HILL, NY 11419 | 08/11/2009 | 08-13555 (JMP) | 7994 | \$65,173.03 |
| 62 | DESOUZA, DONNA 4400 BRITLEY LANE HARRISBURG, NC 28075 | 08/28/2009 | 08-13555 (JMP) | 9649 | \$3,000.00 | DESOUZA, DONNA M 4400 BRITLEY LANE HARRISBURG, NC 28075 | 03/26/2009 | 08-13555 (JMP) | 3522 | \$3,000.00 |
| 63 | DESOUZA, DONNA 4400 BRITLEY LANE HARRISBURG, NC 28075 | 08/28/2009 | 08-13555 (JMP) | 9650 | \$3,000.00 | DESOUZA, DONNA M 4400 BRITLEY LANE HARRISBURG, NC 28075 | 03/26/2009 | 08-13555 (JMP) | 3527 | \$3,000.00 |

* - Indicates claim contains unliquidated and/or undetermined amounts

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

FIRST OMNIBUS OBJECTION: EXHIBIT A - DUPLICATE CLAIMS

CLAIMS TO BE DISALLOWED AND EXPUNGED

SURVIVING CLAIMS

| | NAME | DATE FILED | CASE NUMBER | CLAIM # | TOTAL CLAIM DOLLARS | NAME | DATE FILED | CASE NUMBER | CLAIM # | TOTAL CLAIM DOLLARS |
|----|--|---------------|-------------------|------------|------------------------|--|---------------|-------------------|------------|------------------------|
| 64 | DESOUZA, DONNA 4400 BRITLEY LANE HARRISBURG, NC 28075 | 08/28/2009 | 08-13555 (JMP) | 9651 | \$7,000.00 | DESOUZA, DONNA M 4400 BRITLEY LANE HARRISBURG, NC 28075 | 03/26/2009 | 08-13555 (JMP) | 3524 | \$7,000.00 |
| 65 | DESOUZA, DONNA 4400 BRITLEY LANE HARRISBURG, NC 28075 | 08/28/2009 | 08-13555 (JMP) | 9652 | \$2,000.00 | DESOUZA, DONNA M 4400 BRITLEY LANE HARRISBURG, NC 28075 | 03/26/2009 | 08-13555 (JMP) | 3523 | \$2,000.00 |
| 66 | DESOUZA, DONNA 4400 BRITLEY LANE HARRISBURG, NC 28075 | 08/28/2009 | 08-13555 (JMP) | 9653 | \$10,000.00 | DESOUZA, DONNA M 4400 BRITLEY LANE HARRISBURG, NC 28075 | 03/26/2009 | 08-13555 (JMP) | 3525 | \$10,000.00 |
| 67 | DESOUZA, DONNA M 4400 BRITLEY LANE HARRISBURG, NC 28075 | 03/26/2009 | 08-13555 (JMP) | 3526 | \$10,000.00 | DESOUZA, DONNA M 4400 BRITLEY LANE HARRISBURG, NC 28075 | 03/26/2009 | 08-13555 (JMP) | 3525 | \$10,000.00 |
| 68 | DILIEGGHIO, ROLANDO & ELIZABETH 3630 N. INDIANHEAD RD. HERNANDO, FL 34442 | 07/27/2009 | | 6301 | \$30,000.00 | DILIEGGHIO, ROLANDO & ELIZABETH 3630 N. INDIANHEAD RD. HERNANDO, FL 34442 | 07/27/2009 | | 6300 | \$30,000.00 |
| 69 | ELLIS, RICHARD C. 1440 RIDGE WAY DRIVE ACWORTH, GA 30102 | 08/13/2009 | | 8150 | \$236,347.12 | ELLIS, RICHARD 1440 RIDGE WAY DRIVE ACWORTH, GA 30102 | 08/13/2009 | | 8148 | \$236,347.12 |
| 70 | EMERSON, RANDOLPH H. 2400 MICHELLE DR MENA, AR 71953 | 05/05/2009 | 08-13555 (JMP) | 4162 | \$105,000.00 | EMERSON, RANDOLPH H. 2400 MICHELLE DR. MENA, AR 71953 | 04/13/2009 | 08-13555 (JMP) | 3767 | \$105,000.00 |

* - Indicates claim contains unliquidated and/or undetermined amounts

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

FIRST OMNIBUS OBJECTION: EXHIBIT A - DUPLICATE CLAIMS

| CLAIMS TO BE DISALLOWED AND EXPUNGED | | | | | SURVIVING CLAIMS | | | | |
|---|------------|-------------------|---------|---------------------|--|------------|-------------------|---------|---------------------|
| NAME | DATE FILED | CASE NUMBER | CLAIM # | TOTAL CLAIM DOLLARS | NAME | DATE FILED | CASE NUMBER | CLAIM # | TOTAL CLAIM DOLLARS |
| 71 FISHER, ALEX 25 LAUREL AVE LIVINGSTON, NJ 07039 | 07/28/2009 | 08-13555 (JMP) | 6548 | \$49,450.93 | FISHER, ALEX 25 LAUREL AVENUE LIVINGSTON, NJ 07039 | 07/28/2009 | 08-13555 (JMP) | 6549 | \$49,450.93 |
| 72 FLORENCE T. MURPHY 1975 TRUST U/A FOR OLIVER A. MURPHY JUDSON W. PEARL, TRUSTEE 230 WEST 41ST STREET, 15TH FLOOR NEW YORK, NY 10036 | 10/30/2008 | 08-13555 (JMP) | 558 | \$100,000.00 | FLORENCE T MURPHY 1975 TRUST U/A FOR OLIVER A MURPHY JUDSON W PEARL TTEE 230 WEST 41ST STREET 15TH FLOOR NEW YORK, NY 10036 | 10/29/2008 | 08-13555 (JMP) | 408 | \$100,000.00 |
| 73 FOROYA FISKIMANNAFELAG POSTBOKS 58 TORSHAVN, FO-110 DENMARK | 10/13/2009 | 08-13555 (JMP) | 39825 | \$85,206.00 | FOROYA FISKIMANNAFELAG POSTBOKS 58 TORSHAVN, FO-110 DENMARK | 10/13/2009 | 08-13555 (JMP) | 39795 | \$85,206.00 |
| 74 FRAZAO, ROBERTO 8 MACKENZIE GLEN GREENWICH, CT 06830 | 07/29/2009 | 08-13555 (JMP) | 6634 | \$164,191.00* | FRAZAO, ROBERTO 8 MACKENZIE GLEN GREENWICH, CT 06830 | 07/29/2009 | 08-13555 (JMP) | 6633 | \$164,191.00* |

* - Indicates claim contains unliquidated and/or undetermined amounts

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

FIRST OMNIBUS OBJECTION: EXHIBIT A - DUPLICATE CLAIMS

CLAIMS TO BE DISALLOWED AND EXPUNGED

SURVIVING CLAIMS

| | NAME | DATE FILED | CASE NUMBER | CLAIM # | TOTAL CLAIM DOLLARS | NAME | DATE FILED | CASE NUMBER | CLAIM # | TOTAL CLAIM DOLLARS |
|----|---|---------------|-------------------|------------|------------------------|--|---------------|-------------------|------------|------------------------|
| 75 | GESCONSULT S.A SGIC ATTN: CHAIRMAN OF SECRETARY OF THE BOARD PLAZA DEL MARQUES DE SALAMANCA 11, 6TH FLOOR MADRID, 28006 SPAIN | 10/28/2009 | 08-13555 (JMP) | 50559 | \$1,432,349.27 | GESCONSULT S.A SGIC ATTN: CHAIRMAN OF SECRETARY OF THE BOARD PLAZA DEL MARQUES DE SALAMANCA 11, 6TH FLOOR MADRID, 28006 SPAIN | 10/28/2009 | 08-13555 (JMP) | 50558 | \$1,432,349.27 |
| 76 | GURKASCH, TIFFANY BRANDENBURGER STR. 40 LUDWIGSBURG, 71640 GERMANY | 10/29/2009 | 08-13555 (JMP) | 54810 | \$11,340.00 | GURKASCH, TIFFANY BRANDENBURGER STR. 40 LUDWIGSBURG, 71640 GERMANY | 10/26/2009 | 08-13555 (JMP) | 46734 | \$11,340.00 |
| 77 | GUSTLOFF, INGRID GANDERSHEIMER STR. 1 BREMEN, D-28215 GERMANY | 10/29/2009 | 08-13555 (JMP) | 56564 | \$44,131.60 | GUSTLOFF, INGRID GANDERSHEIMER STR. 1 BREMEN, D-28215 GERMANY | 10/15/2009 | 08-13555 (JMP) | 40524 | \$44,131.60 |
| 78 | HABERECKER, RAINER WOTANSTRASSE 2 GERMERING, D-82110 GERMANY | 11/02/2009 | 08-13555 (JMP) | 61291 | \$77,830.50 | HABERECKER, RAINER WOTANSTRASSE 2 GERMERING, D-82110 GERMANY | 10/28/2009 | 08-13555 (JMP) | 50935 | \$77,830.50 |
| 79 | HABERECKER, RAINER WOTANSTRASSE 2 GERMERING, D-82110 GERMANY | 11/02/2009 | 08-13555 (JMP) | 61292 | \$77,830.50 | HABERECKER, RAINER WOTANSTRASSE 2 GERMERING, D-82110 GERMANY | 10/28/2009 | 08-13555 (JMP) | 50935 | \$77,830.50 |

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

FIRST OMNIBUS OBJECTION: EXHIBIT A - DUPLICATE CLAIMS

CLAIMS TO BE DISALLOWED AND EXPUNGED

SURVIVING CLAIMS

| | NAME | DATE FILED | CASE NUMBER | CLAIM # | TOTAL CLAIM DOLLARS | NAME | DATE FILED | CASE NUMBER | CLAIM # | TOTAL CLAIM DOLLARS |
|----|--|---------------|-------------------|------------|------------------------|--|---------------|-------------------|------------|------------------------|
| 80 | HABERECKER, RAINER WOTANSTRASSE 2 GERMERING, D-82110 GERMANY | 11/02/2009 | 08-13555 (JMP) | 61293 | \$77,830.50 | HABERECKER, RAINER WOTANSTRASSE 2 GERMERING, D-82110 GERMANY | 10/28/2009 | 08-13555 (JMP) | 50935 | \$77,830.50 |
| 81 | HANCOCK, STEPHEN 36 NEWTON ROAD CAMBRIDGE, CAMBS, CB2 8AL UNITED KINGDOM | 10/22/2009 | 08-13555 (JMP) | 64040 | \$556,746.00 | HANCOCK, STEPHEN 36 NEWTON ROAD CAMBRIDGE, CAMBS, CB2 8AL UNITED KINGDOM | 10/22/2009 | | 64039 | \$556,746.00 |
| 82 | HANCOCK, STEPHEN 36 NEWTON ROAD CAMBS CAMBRIDGE, CB2 8AL UNITED KINGDOM | 08/19/2009 | | 8684 | \$170,936.00 | HANCOCK, STEPHEN 36 NEWTON ROAD CAMBS CAMBRIDGE, CB2 8AL UNITED KINGDOM | 08/19/2009 | 08-13555 (JMP) | 8683 | \$170,936.00 |
| 83 | HANCOCK, STEPHEN 36 NEWTON ROAD CAMBS CAMBRIDGE, CB2 8AL UNITED KINGDOM | 08/19/2009 | 08-13555 (JMP) | 8685 | \$170,936.00 | HANCOCK, STEPHEN 36 NEWTON ROAD CAMBS CAMBRIDGE, CB2 8AL UNITED KINGDOM | 08/19/2009 | 08-13555 (JMP) | 8683 | \$170,936.00 |
| 84 | HARPER, MADELEINE 416 ROEBUCK ROAD CARNESVILLE, GA 30521 | 08/07/2009 | | 7616 | \$25,000.00 | HARPER, MADELEINE 416 ROEBUCK ROAD CARNESVILLE, GA 30521 | 08/07/2009 | | 7609 | \$25,000.00 |
| 85 | HARTMANN, MARTINA FRIEDRICHSTR. 1 ETTLINGEN, 76275 GERMANY | 10/21/2009 | 08-13555 (JMP) | 43486 | \$14,151.00 | HARTMANN, MARTINA FRIEDRICHSTR. 1 ETTLINGEN, 76275 GERMANY | 10/13/2009 | 08-13555 (JMP) | 37750 | \$14,151.00 |

* - Indicates claim contains unliquidated and/or undetermined amounts

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

FIRST OMNIBUS OBJECTION: EXHIBIT A - DUPLICATE CLAIMS

| CLAIMS TO BE DISALLOWED AND EXPUNGED | | | | | SURVIVING CLAIMS | | | | |
|---|------------|-------------------|---------|---------------------|--|------------|-------------------|---------|---------------------|
| NAME | DATE FILED | CASE NUMBER | CLAIM # | TOTAL CLAIM DOLLARS | NAME | DATE FILED | CASE NUMBER | CLAIM # | TOTAL CLAIM DOLLARS |
| 86 HAS BEHEER B.V. RUTGER VAN HERPENSTRAAT 8 BOEKEL, 5427 AE NETHERLANDS | 11/04/2009 | 08-13555 (JMP) | 64655 | \$141,510.00 | HAS BEHEER B.V. RUTGER VAN HERPENSTRAAT 8 BOEKEL, 5427 AE NETHERLANDS | 11/04/2009 | 08-13555 (JMP) | 64654 | \$141,510.00 |
| 87 HASHIDA, AKIKO 713 POINCIANA DR GULF BREEZE, FL 32561 | 07/16/2009 | 08-13555 (JMP) | 5422 | Undetermined | HASHIDA, AKIKO 713 POINCIANA DR GULF BREEZE, FL 32561 | 07/16/2009 | 08-13555 (JMP) | 5421 | Undetermined |
| 88 HENNESSEY, DONNA C. & GIBBS, MARGARET R. CO-TTEES FBO DONNA HENNESSEY REV TR DTD 8/29/89 HUNTER ASSOCIATES, INC. C/O C. TABOTT HITESHEW PITTSBURGH, PA 15219 | 08/17/2009 | | 8575 | \$20,000.00 | HENNESSEY, DONNA C. & GIBBS, MARGARET R. CO- TTEES FBO DONNA HENNESSEY REV TR DTD 8/29/89 HUNTER ASSOCIATES, INC. C/O C. TABOTT HITESHEW PITTSBURGH, PA 15219 | 03/20/2009 | 08-13555 (JMP) | 3419 | \$20,000.00 |
| 89 HOLLEY, STACIE DAWN 2770 MONTOYA DRIVE CORONA, CA 92882 | 08/14/2009 | | 8339 | \$552.86 | HOLLEY, STACIE DAWN 2770 MONTOYA DRIVE CORONA, CA 92882 | 08/14/2009 | 08-13555 (JMP) | 8338 | \$552.86 |
| 90 HORIZON SERVICES CORP. 401 B STREET, SUITE 920 SAN DIEGO, CA 92101 | 08/17/2009 | 08-13555 (JMP) | 8393 | Undetermined | HORIZON SERVICES CORP. 401 B STREET, SUITE 920 SAN DIEGO, CA 92101 | 08/17/2009 | 08-13555 (JMP) | 8368 | Undetermined |

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

FIRST OMNIBUS OBJECTION: EXHIBIT A - DUPLICATE CLAIMS

CLAIMS TO BE DISALLOWED AND EXPUNGED

SURVIVING CLAIMS

| | NAME | DATE FILED | CASE NUMBER | CLAIM # | TOTAL CLAIM DOLLARS | NAME | DATE FILED | CASE NUMBER | CLAIM # | TOTAL CLAIM DOLLARS |
|----|---|---------------|-------------------|------------|------------------------|---|---------------|-------------------|------------|------------------------|
| 91 | HUNTGEBURTH, CHRISTA MARIA SIEBENGEBIRGSALLEE 76 KOLN, D-50939 GERMANY | 11/02/2009 | 08-13555 (JMP) | 61629 | \$7,277.00 | HUNTGEBURTH, CHRISTA MARIA SIEBENGEBIRGSALLEE 76 KOLN, D-50939 GERMANY | 11/02/2009 | 08-13555 (JMP) | 61337 | \$7,277.00 |
| 92 | HUSALANSGRUNNURIN POSTBOKS 215 TORSHAVN, FO-110 DENMARK | 10/20/2009 | 08-13555 (JMP) | 42594 | \$901,763.50 | HUSALANSGRUNNURIN POSTBOKS 215 TORSHAVN, FO-110 DENMARK | 10/20/2009 | 08-13555 (JMP) | 42610 | \$901,763.50 |
| 93 | IBEX INTERIORS LTD 3RD FLOOR, CHANCERY EXCHANGE 10 FURNIVAL STREET LONDON, EC4A 1AB UNITED KINGDOM | 08/10/2009 | | 7752 | Undetermined | IBEX INTERIORS LTD 3RD FLOOR, CHANCERY EXCHANGE 10 FURNIVAL STREET LONDON, EC4A 1AB UNITED KINGDOM | 08/10/2009 | | 7749 | Undetermined |
| 94 | ILEFINE PARTY LTD PO BOX 527 ROUND CORNER SYDNEY N.S.W., 2158 AUSTRALIA | 08/04/2009 | | 7359 | Undetermined | ILEFINE PARTY LTD PO BOX 527 ROUND CORNER SYDNEY N.S.W., 2158 AUSTRALIA | 11/20/2008 | | 817 | Undetermined |

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

FIRST OMNIBUS OBJECTION: EXHIBIT A - DUPLICATE CLAIMS

CLAIMS TO BE DISALLOWED AND EXPUNGED

SURVIVING CLAIMS

| | NAME | DATE FILED | CASE NUMBER | CLAIM # | TOTAL CLAIM DOLLARS | NAME | DATE FILED | CASE NUMBER | CLAIM # | TOTAL CLAIM DOLLARS |
|----|---|---------------|-------------------|------------|------------------------|---|---------------|-------------------|------------|------------------------|
| 95 | INSPIRING ENTERPRISES LIMITED 3F NO.57 SEC 2 NANKAN RD LUJHU SHIANG TAO YUAN COUNTY, 338 TAIWAN, PROVINCE OF CHINA | 10/28/2009 | 08-13555 (JMP) | 50553 | \$130,000.00* | INSPIRING ENTERPRISES LIMITED 3F NO.57 SEC 2 NANKAN RD LUJHU SHIANG TAO YUAN COUNTY, 338 TAIWAN, PROVINCE OF CHINA | 10/16/2009 | 08-13555 (JMP) | 40647 | \$130,000.00* |
| 96 | INVERTRES FERRO GESTION, S.L. PLAZA DE COMPOSTELA, 30 2 VIGO, 36201 SPAIN | 10/28/2009 | 08-13555 (JMP) | 50988 | \$424,530.00 | INVERTRES FERRO GESTION S.L. PLAZA DE COMPOSTELA, 30 2 O VIGO, 36201 SPAIN | 10/26/2009 | 08-13555 (JMP) | 46798 | \$424,530.00 |
| 97 | INVESTERINGSSELSKAB ET AF 11.12.1990 APS KONGEVEJEN 495C HOLTE, 2840 DENMARK | 10/27/2009 | 08-13555 (JMP) | 48826 | \$39,718.10 | INVESTERINGSSELSKABET AL 11.12.1990 APS KONGGEVEIEN 495C HOLTE, 2840 DENMARK | 10/26/2009 | 08-13555 (JMP) | 47330 | \$39,718.10 |
| 98 | INVESTERINGSSELSKAB ET AF 11.12.1990 APS KONGEVEJEN 495C HOLTE, 2840 DENMARK | 10/27/2009 | 08-13555 (JMP) | 48827 | \$133,994.52 | INVESTERINGSSELSKABET AL 11.12.1990 APS KONGGEVEIEN 495C HOLTE, 2840 DENMARK | 10/26/2009 | 08-13555 (JMP) | 47331 | \$133,994.52 |
| 99 | JOHNSON, ERIC P. 379 HURLBUTT STREET WILTON, CT 06897 | 08/31/2009 | | 9869 | Undetermined | JOHNSON, ERIC P. 379 HURLBUTT STREET WILTON, CT 06897 | 08/31/2009 | 08-13555 (JMP) | 9870 | Undetermined |

* - Indicates claim contains unliquidated and/or undetermined amounts

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

FIRST OMNIBUS OBJECTION: EXHIBIT A - DUPLICATE CLAIMS

CLAIMS TO BE DISALLOWED AND EXPUNGED

SURVIVING CLAIMS

| | NAME | DATE FILED | CASE NUMBER | CLAIM # | TOTAL CLAIM DOLLARS | NAME | DATE FILED | CASE NUMBER | CLAIM # | TOTAL CLAIM DOLLARS |
|-----|--|---------------|-------------------|------------|------------------------|---|---------------|-------------------|------------|------------------------|
| 100 | JOTWANI, TARUN 48 WYNNSTAY GARDENS LONDON, W8 6UT UNITED KINGDOM | 11/02/2009 | 08-13555 (JMP) | 61046 | \$500,000.00 | JOTWANI, TARUN 48 WYNNSTAY GARDENS LONDON, W8 6UT UNITED KINGDOM | 11/02/2009 | 08-13555 (JMP) | 63447 | \$500,000.00 |
| 101 | JUNGINGER, MARIANNE WEILERWEG 13 WANGEN, 73117 GERMANY | 10/27/2009 | 08-13555 (JMP) | 49560 | \$49,922.60 | JUNGINGER, MARIANNE WEILERWEG 13 WANGEN, 73117 GERMANY | 10/19/2009 | 08-13555 (JMP) | 41576 | \$49,922.60 |
| 102 | KASSECKERT, LIESELOTTE UHLANDSTR. 35 KAUFERING, D-86916 GERMANY | 11/03/2009 | 08-13555 (JMP) | 64455 | \$15,000.00 | KASSECKERT, LIESELOTTE UHLANDSTR. 35 KAUFERING, D-86916 GERMANY | 11/03/2009 | 08-13555 (JMP) | 64453 | \$15,000.00 |
| 103 | KATHREIN & CO PRIVATE BANK VIENNA WIPPLINGERSTRASSE 25 WIEN, A-1010 AUSTRIA | 10/26/2009 | 08-13555 (JMP) | 46850 | \$567,000.00 | KATHREIN & CO PRIVATE BANK VIENNA WIPPLINGERSTRASSE 25 WIEN, A-1010 AUSTRIA | 10/29/2009 | 08-13555 (JMP) | 64068 | \$567,000.00 |
| 104 | KAVANAUGH, ROBERT J. HUNTER ASSOCIATES, INC. ATTN: C. TALBOTT HITESHEW 436 SEVENTH AVENUE PITTSBURGH, PA 15219 | 08/17/2009 | | 8578 | \$20,000.00 | KAVANAUGH, ROBERT J. HUNTER ASSOCIATES, INC. ATTN: C. TALBOTT HITESHEW 436 SEVENTH AVENUE PITTSBURGH, PA 15219 | 03/20/2009 | 08-13555 (JMP) | 3415 | \$20,000.00 |

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

FIRST OMNIBUS OBJECTION: EXHIBIT A - DUPLICATE CLAIMS

| CLAIMS TO BE DISALLOWED AND EXPUNGED | | | | | | SURVIVING CLAIMS | | | | |
|--------------------------------------|---|---------------|-------------------|------------|------------------------|--|---------------|-------------------|------------|------------------------|
| | NAME | DATE FILED | CASE NUMBER | CLAIM # | TOTAL CLAIM DOLLARS | NAME | DATE FILED | CASE NUMBER | CLAIM # | TOTAL CLAIM DOLLARS |
| 105 | KEY EQUIPMENT FINANCE INC ATTN: JONATHAN BRAUN 1000 S. MCCASLIN BLVD. SUPERIOR, CO 80027 | 11/17/2008 | 08-13555 (JMP) | 774 | \$190,418.47 | KEY EQUIPMENT FINANCE INC ATTN: JONATHAN BRAUN 1000 S. MCCASLIN BLVD. SUPERIOR, CO 80027 | 11/10/2008 | 08-13555 (JMP) | 567 | \$190,418.47 |
| 106 | KIND, MARIELOUISE GAISBERGSTRASSE 44T SALZBURG, A-5020 AUSTRIA | 10/19/2009 | 08-13555 (JMP) | 41495 | \$14,151.00 | KIND, MARIELOUISE GAISBERGSTRASSE 44T SALZBURG, A-5020 AUSTRIA | 10/19/2009 | 08-13555 (JMP) | 41734 | \$14,151.00 |
| 107 | KING, JACOB N. & AMANDA M. JT WROS 6038 MONITOR PL WEST NEW YORK, NJ 07093 | 08/10/2009 | 08-13555 (JMP) | 7851 | \$20,999.20 | KING, JACOB N & AMANDA M JTWROS 6038 MONITOR PL WEST NEW YORK, NJ 07093 | 05/04/2009 | 08-13555 (JMP) | 4114 | \$20,999.20 |
| 108 | KLINGER, JEFFREY M. 304 MELROSE AVE. MILL VALLEY, CA 94941 | 07/20/2009 | 08-13555 (JMP) | 5737 | \$500,000.00 | KLINGER, JEFFREY M 304 MELROSE AVE MILL VALLEY, CA 94941 | 07/20/2009 | | 5736 | \$500,000.00 |
| 109 | KURKJIAN, CHRISTOPHER W PO BOX 332 STEPHENTOWN, NY 12168 | 07/24/2009 | | 6111 | \$37,000.00 | KURKJIAN, CHRISTOPHER W PO BOX 332 STEPHENTOWN, NY 12168 | 04/02/2009 | | 3622 | \$37,000.00 |

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

FIRST OMNIBUS OBJECTION: EXHIBIT A - DUPLICATE CLAIMS

CLAIMS TO BE DISALLOWED AND EXPUNGED

SURVIVING CLAIMS

| | NAME | DATE FILED | CASE NUMBER | CLAIM # | TOTAL CLAIM DOLLARS | NAME | DATE FILED | CASE NUMBER | CLAIM # | TOTAL CLAIM DOLLARS |
|-----|--|---------------|-------------------|------------|------------------------|--|---------------|-------------------|------------|------------------------|
| 110 | LAM MIN MIN FLAT A. 21/F., BLOCK 2, DRAGON VIEW 83 CHUNG HAU ST. HOMANTIN KOWLOON, 0 HONG KONG | 11/03/2009 | 08-13555 (JMP) | 64537 | \$50,000.00* | LAM MIN MIN FLAT A. 21/F., BLOCK 2, DRAGON VIEW, 83 CHUNG HAU ST., HO MAN TIN, KOWLOON, 0 HONG KONG | 10/30/2009 | 08-13555 (JMP) | 57317 | \$50,000.00* |
| 111 | LASALLE,FLORENCE M. 3171 N BRACKENFERN POINT BEVERLY HILLS, FL 34465 | 08/14/2009 | | 8288 | Undetermined | LASALLE, FLORENCE 3171 N BRACKENFERN PT BEVERLY HILLS, FL 34465 | 08/14/2009 | | 8289 | Undetermined |
| 112 | LASSAK, HANS-PETER ALTER FRANKFURTER WEG 81 MUHLHEIM, D-63165 GERMANY | 10/27/2009 | 08-13555 (JMP) | 49822 | \$24,000.00 | LASSAK, HANS-PETER ALTER FRANKFURTER WEG 81 MUHLHEIM, D-63165 GERMANY | 10/27/2009 | 08-13555 (JMP) | 49845 | \$24,000.00 |
| 113 | LASSL, JUTTA GELLMERSBACHERSTR 5 NECKARSULM, D-74172 GERMANY | 10/08/2009 | 08-13555 (JMP) | 36948 | \$14,458.50 | LASSL, JUTTA GELLMERSBACHERSTR 5 NECKARSULM, D-74172 GERMANY | 10/13/2009 | 08-13555 (JMP) | 37593 | \$14,458.50 |
| 114 | LASSL, JUTTA GELLMERSBACHERSTR 5 NECKARSULM, D-74172 GERMANY | 10/08/2009 | 08-13555 (JMP) | 36950 | \$14,458.50 | LASSL, JUTTA GELLMERSBACHERSTR 5 NECKARSULM, D-74172 GERMANY | 10/13/2009 | 08-13555 (JMP) | 37593 | \$14,458.50 |

* - Indicates claim contains unliquidated and/or undetermined amounts

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

FIRST OMNIBUS OBJECTION: EXHIBIT A - DUPLICATE CLAIMS

CLAIMS TO BE DISALLOWED AND EXPUNGED

SURVIVING CLAIMS

| | NAME | DATE FILED | CASE NUMBER | CLAIM # | TOTAL CLAIM DOLLARS | NAME | DATE FILED | CASE NUMBER | CLAIM # | TOTAL CLAIM DOLLARS |
|-----|---|---------------|-------------------|------------|------------------------|---|---------------|-------------------|------------|------------------------|
| 115 | LAU SO LAN FLAT C, 15/F, HOI AN TERRACE 23 HOI AN STREET SHAUKIWAN, 0 HONG KONG | 10/30/2009 | 08-13555 (JMP) | 57830 | \$30,000.00* | LAU SO LAN FLAT C, 15/F, HOI AN TERRACE 23 HOOI AN STREET SHAVKIWAN, 0 HONG KONG | 11/02/2009 | 08-13555 (JMP) | 61315 | \$30,000.00* |
| 116 | LEE HUNG KIU CATHERINE FLAT D, 9/F, HAN KUNG MANSION TAIKOO SHING, 0 HONG KONG | 10/26/2009 | 08-13555 (JMP) | 45781 | \$70,000.00* | LEE HUNG KIU CATHERINE FLAT D, 9/F, HAN KUNG MANSION TAIKOO SHING HONG KONG, 0 HONG KONG | 11/03/2009 | 08-13555 (JMP) | 64550 | \$70,000.00* |
| 117 | LEE KIN MAN, MATTHEW FLAT A 12/F 3 MAN WAN ROAD HOMANTIN KOWLOON, 0 HONG KONG | 10/27/2009 | 08-13555 (JMP) | 48885 | \$20,000.00* | LEE KIN MAN, MATTHEW FLAT A 12/F 3 MAN WAN ROAD HOMANTIN KOWLOON, 0 HONG KONG | 10/28/2009 | 08-13555 (JMP) | 50279 | \$20,000.00* |
| 118 | LEE KIN MAN, MATTHEW FLAT A 12/F 3 MAN WAN ROAD HOMANTIN KOWLOON, 0 HONG KONG | 10/27/2009 | 08-13555 (JMP) | 48886 | \$30,000.00* | LEE KIN MAN, MATTHEW FLAT A 12/F 3 MAN WAN ROAD HOMANTIN KOWLOON, 0 HONG KONG | 10/28/2009 | 08-13555 (JMP) | 50280 | \$30,000.00* |

* - Indicates claim contains unliquidated and/or undetermined amounts

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

FIRST OMNIBUS OBJECTION: EXHIBIT A - DUPLICATE CLAIMS

CLAIMS TO BE DISALLOWED AND EXPUNGED

SURVIVING CLAIMS

| | NAME | DATE FILED | CASE NUMBER | CLAIM # | TOTAL CLAIM DOLLARS | NAME | DATE FILED | CASE NUMBER | CLAIM # | TOTAL CLAIM DOLLARS |
|-----|--|---------------|-------------------|------------|------------------------|--|---------------|-------------------|------------|------------------------|
| 119 | LEE, CONNIE 31-37 77TH STREET JACKSON HEIGHTS, NY 11370 | 08/03/2009 | 08-13555 (JMP) | 7034 | Undetermined | LEE, CONNIE 31-37 77TH STREET JACKSON HEIGHTS, NY 11370 | 08/03/2009 | 08-13555 (JMP) | 7036 | Undetermined |
| 120 | LEE, CONNIE 31-37 77TH STREET JACKSON HEIGHTS, NY 11370 | 08/03/2009 | 08-13555 (JMP) | 7035 | Undetermined | LEE, CONNIE 31-37 77TH STREET JACKSON HEIGHTS, NY 11370 | 08/03/2009 | 08-13555 (JMP) | 7036 | Undetermined |
| 121 | LEE, CONNIE 31-37 77TH STREET JACKSON HEIGHTS, NY 11370 | 08/03/2009 | 08-13555 (JMP) | 7037 | Undetermined | LEE, CONNIE 31-37 77TH STREET JACKSON HEIGHTS, NY 11370 | 08/03/2009 | 08-13555 (JMP) | 7036 | Undetermined |
| 122 | LEE, MAN YANG 8629 14TH AVENUE 1FL BROOKLYN, NY 11228 | 07/13/2009 | | 5259 | Undetermined | LEE, MAN YANG 8629 14TH AVENUE 1FL BROOKLYN, NY 11228 | 07/13/2009 | 08-13555 (JMP) | 5262 | Undetermined |
| 123 | LEE, MAN YANG 8629 14TH AVE # 1 BROOKLYN, NY 11228- 3413 | 07/13/2009 | | 5260 | Undetermined | LEE, MAN YANG 8629 14TH AVENUE 1FL BROOKLYN, NY 11228 | 07/13/2009 | | 5259 | Undetermined |
| 124 | LEH INVEST APS STJAER BAKKER 41 GALTEN, 8464 DENMARK | 10/30/2009 | 08-13555 (JMP) | 59036 | \$22,839.97 | LEH INVEST APS STJAER BAKKER 41 GALTEN, 8464 DENMARK | 11/02/2009 | 08-13555 (JMP) | 61205 | \$22,839.97 |

* - Indicates claim contains unliquidated and/or undetermined amounts

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

FIRST OMNIBUS OBJECTION: EXHIBIT A - DUPLICATE CLAIMS

CLAIMS TO BE DISALLOWED AND EXPUNGED

SURVIVING CLAIMS

| | NAME | DATE FILED | CASE NUMBER | CLAIM # | TOTAL CLAIM DOLLARS | NAME | DATE FILED | CASE NUMBER | CLAIM # | TOTAL CLAIM DOLLARS |
|-----|--|---------------|-------------------|------------|------------------------|---|---------------|-------------------|------------|------------------------|
| 125 | LEON VALORES SICAV S.A. PLAZA DEL MARQUES DE SALMANCA 11, 6TH FLOOR ATTN: CHAIRMAN OF SECRETARY OF THE BOARD MADRID, 28006 SPAIN | 10/28/2009 | 08-13555 (JMP) | 50560 | \$296,390.79 | LEON VALORES SICAV S.A. PLAZA DEL MARQUES DE SALMANCA 11, 6TH FLOOR ATTN: CHAIRMAN OF SECRETARY OF THE BOARD MADRID, 2806 SPAIN | 10/28/2009 | 08-13555 (JMP) | 50561 | \$296,390.79 |
| 126 | LEVIN, MARVIN AND STEFANI C/O DEBORAH R. GROSS, ESQ. LAW OFFICES BERNARD M. GROSS, P.C. SUITE 450, 100 PENN SQUARE EAST PHILADELPHIA, PA 19107 | 09/30/2009 | 08-13555 (JMP) | 35584 | \$0.00* | LEVIN, MARVIN AND STEFANI C/O DEBORAH GROSS, ESQ LAW OFFICES BERNARD M. GROSS, PC SUITE 450, 100 PENN SQUARE EAST PHILADELPHIA, PA 19107 | 09/30/2009 | 08-13555 (JMP) | 36156 | Undetermined |
| 127 | LIMBACH, LINDA 210 HWY H EUGENE, MO 65032 | 08/18/2009 | | 8641 | \$10,000.00 | LIMBACH, LINDA 210 HWY H EUGENE, MO 65032 | 03/16/2009 | 08-13555 (JMP) | 3382 | \$10,000.00 |
| 128 | LIN DAR-TZONG 7F NO 79 LANE 280 SEC 6 MINQUAN EAST ROAD NEIHU DISTRICT TAIPEI CITY, 114 TAIWAN, PROVINCE OF CHINA | 10/23/2009 | 08-13555 (JMP) | 45734 | \$120,000.00* | LIN DAR-TZONG 7F NO 79 LANE 280 SEC 6 MINQUAN EAST ROAD NEIHU DISTRICT TAIPEI CITY, 114 TAIWAN, PROVINCE OF CHINA | 10/28/2009 | 08-13555 (JMP) | 50348 | \$120,000.00* |

* - Indicates claim contains unliquidated and/or undetermined amounts

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

FIRST OMNIBUS OBJECTION: EXHIBIT A - DUPLICATE CLAIMS

CLAIMS TO BE DISALLOWED AND EXPUNGED

SURVIVING CLAIMS

| | NAME | DATE FILED | CASE NUMBER | CLAIM # | TOTAL CLAIM DOLLARS | NAME | DATE FILED | CASE NUMBER | CLAIM # | TOTAL CLAIM DOLLARS |
|-----|--|---------------|-------------------|------------|------------------------|---|---------------|-------------------|------------|------------------------|
| 129 | LISTRUP, JOHAN TINGSHUSGATAN 5 SOLVESBORG, 29434 SWEDEN | 10/26/2009 | 08-13555 (JMP) | 46639 | \$14,794.00 | LISTRUP, JOHAN TINGSHUSGATAN 5 29434 SOLVESBORG, 0 SWEDEN | 10/26/2009 | 08-13555 (JMP) | 46739 | \$14,794.00 |
| 130 | LO FARO FRANCESCO MASSIMILIANO VIA DEL BOSCO N. 137 CATANIA, 95100 ITALY | 07/17/2009 | 08-13555 (JMP) | 5512 | \$81,343.41 | LO FARO FRANCESCO MASSIMILIANO VIA DEL BOSCO N. 137 CATANIA, 95100 ITALY | 07/15/2009 | 08-13555 (JMP) | 5352 | \$81,343.41 |
| 131 | LORAIN VISTA LTD. EAST BAY STREET PO BOX N-757 NASSAU, 0 BAHAMAS | 08/27/2009 | 08-13555 (JMP) | 9566 | \$1,000,000.00 | LORAIN VISTA LTD. EAST BAY STREET PO BOX N-757 NASSAU, 0 BAHAMAS | 08/24/2009 | 08-13555 (JMP) | 9195 | \$1,000,000.00 |
| 132 | LORENZINI, MARCOS & CELINA ALAMEDA ITV 1420 AP. 51 SAO PAULO, SP 01421-001 BRAZIL | 10/30/2009 | 08-13555 (JMP) | 57848 | \$158,620.63 | LORENZINI, MARCOS & CELINA ALAMEDA ITU 1420 AP. 51 SAO PAULO, SP 01421-001 BRAZIL | 11/02/2009 | 08-13555 (JMP) | 61050 | \$158,620.63 |
| 133 | MADDEN LAW FIRM, THE 370 17TH STREET, SUITE 3500 DENVER, CO 80202 | 08/28/2009 | 09-10560 (JMP) | 9601 | \$38,977.09 | MADDEN LAW FIRM, THE 370 17TH STREET, SUITE 3500 DENVER, CO 80202 | 08/27/2009 | 09-10560 (JMP) | 9492 | \$38,977.09 |

* - Indicates claim contains unliquidated and/or undetermined amounts

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

FIRST OMNIBUS OBJECTION: EXHIBIT A - DUPLICATE CLAIMS

CLAIMS TO BE DISALLOWED AND EXPUNGED

SURVIVING CLAIMS

| | NAME | DATE FILED | CASE NUMBER | CLAIM # | TOTAL CLAIM DOLLARS | NAME | DATE FILED | CASE NUMBER | CLAIM # | TOTAL CLAIM DOLLARS |
|-----|--|---------------|-------------------|------------|------------------------|---|---------------|-------------------|------------|------------------------|
| 134 | MAK WING CHIT & HUI FUNG PING FLAT A, 33/F., BLOCK 8, OSCAR BY THE SEA, TKO, NT 0 HONG KONG | 10/26/2009 | 08-13555 (JMP) | 45840 | \$50,000.00* | MAK WING CHIT & HUI FUNG PING FLAT A, 33/F., BLOCK 8, OSCAR BY THE SEA, TKO, NT, 0 HONG KONG | 10/29/2009 | 08-13555 (JMP) | 55145 | \$50,000.00* |
| 135 | MARCOS, PILAR LUEJE C/ZURBARAN, 9 ESC. DCHA. 6C MADRID, 28010 SPAIN | 10/23/2009 | 08-13555 (JMP) | 45170 | \$66,898.36 | MARCOS, PILAR LUEJE C/ZURBARAN, 9 ESC. DCHA. 6C MADRID, 28010 SPAIN | 10/23/2009 | 08-13555 (JMP) | 45173 | \$66,898.36 |
| 136 | MARCOS, PILAR LUEJE C/ZURBARAN, 9 ESC. DCHA. 6C MADRID, 28010 SPAIN | 10/23/2009 | 08-13555 (JMP) | 45171 | \$84,737.93 | MARCOS, PILAR LUEJE C/ZURBARAN, 9 ESC. DCHA. 6C MADRID, 28010 SPAIN | 10/23/2009 | 08-13555 (JMP) | 45172 | \$84,737.93 |
| 137 | MATTESON, ROBERT W & H LOUISE TRUST 1939 FAITH AVE HAINES CITY, FL 33844 | 07/24/2009 | | 6025 | \$25,000.00 | MATTESON, ROBERT W & H LOUISE TRUST 1939 FAITH AVE HAINES CITY, FL 33844 | 04/27/2009 | 08-13555 (JMP) | 3992 | \$25,000.00 |
| 138 | MELCHING, HANS- GEORG AM MEELFELD 10 CALBERLAH, D-38547 GERMANY | 11/05/2009 | | 64927 | \$70,755.00 | MELCHING, HANS-GEORG AM MEELFELD 10 CALBERLAH, 38547 GERMANY | 10/13/2009 | | 37447 | \$70,755.00 |

* - Indicates claim contains unliquidated and/or undetermined amounts

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

FIRST OMNIBUS OBJECTION: EXHIBIT A - DUPLICATE CLAIMS

CLAIMS TO BE DISALLOWED AND EXPUNGED

SURVIVING CLAIMS

| | NAME | DATE FILED | CASE NUMBER | CLAIM # | TOTAL CLAIM DOLLARS | NAME | DATE FILED | CASE NUMBER | CLAIM # | TOTAL CLAIM DOLLARS |
|-----|--|---------------|-------------------|------------|------------------------|---|---------------|-------------------|------------|------------------------|
| 139 | MERSCORP, INC. 1818 LIBRARY STREET, SUITE 300 RESTON, VA 20190 | 04/01/2009 | 09-10137 (JMP) | 3599 | \$95.00 | MERSCORP, INC. 1818 LIBRARY STREET, SUITE 300 RESTON, VA 20190 | 04/01/2009 | 09-10137 (JMP) | 3598 | \$95.00 |
| 140 | METVINER, PERRY 16 AUTENRIETH ROAD SCARSDALE, NY 10583 | 08/19/2009 | | 8704 | \$145,000.00 | METVINER, PERRY 16 AUTENRIETH RD SCARSDALE, NY 10583 | 08/19/2009 | 08-13555 (JMP) | 8703 | \$145,000.00 |
| 141 | MILSTEIN, ORI 43 TCHERNIHOVSKY STREET TEL-AVIV, 63428 ISRAEL | 08/28/2009 | 08-13555 (JMP) | 9655 | \$25,982.00 | MILSTEIN, ORI 43 TCHERNIHOVSKY STREET TEL-AVIV, 63428 ISRAEL | 08/10/2009 | 08-13555 (JMP) | 7946 | \$25,982.00 |
| 142 | MOSS, MEREDITH 30 R.C. KELLEY ST. CAMBRIDGE, MA 02138 | 07/22/2009 | 08-13555 (JMP) | 5877 | \$55,769.39 | MOSS, MEREDITH 30 R.C. KELLEY ST. CAMBRIDGE, MA 02138 | 07/22/2009 | 08-13555 (JMP) | 5876 | \$55,769.39 |
| 143 | MTR CORPORATION LIMITED HEADQUARTERS BUILDING, TELFORD PLAZA ATTN: MS. GILLIAN MELLER, LEGAL MANAGER - GENERAL) KOWLOON BAY HONG KONG, 0 CHINA | 03/30/2009 | 08-13555 (JMP) | 3630 | \$903,742.00 | MTR CORPORATION LIMITED HEADQUARTERS BUILDING, TELFORD PLAZA KOWLOON BAY ATTN: MS. GILLIAN MELLER, LEGAL DEPARTMENT) HONG KONG, 0 CHINA | 04/01/2009 | 08-13555 (JMP) | 3606 | \$903,742.00 |

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

FIRST OMNIBUS OBJECTION: EXHIBIT A - DUPLICATE CLAIMS

CLAIMS TO BE DISALLOWED AND EXPUNGED

SURVIVING CLAIMS

| | NAME | DATE FILED | CASE NUMBER | CLAIM # | TOTAL CLAIM DOLLARS | NAME | DATE FILED | CASE NUMBER | CLAIM # | TOTAL CLAIM DOLLARS |
|-----|--|---------------|-------------------|------------|------------------------|---|---------------|-------------------|------------|------------------------|
| 144 | MTR CORPORATION LIMITED HEADQUARTERS BUILDING, TELFORD PLAZA ATTN: MS. GILLIAN MELLER, LEGAL MANAGER - GENERAL) KOWLOON BAY HONG KONG, 0 CHINA | 03/30/2009 | 08-13888 (JMP) | 3631 | \$882,254.00 | MTR CORPORATION LIMITED HEADQUARTERS BUILDING, TELFORD PLAZA KOWLOON BAY ATTN: MS. GILLIAN MELLER, LEGAL DEPARTMENT) HONG KONG, 0 CHINA | 04/01/2009 | 08-13888 (JMP) | 3605 | \$882,254.00 |
| 145 | MURATA MITSUAKI UNIT D, 12/F, CDW BUILDING 388 CASTLE PEAK RD TSUEN WAN NT, 0 HONG KONG | 11/03/2009 | 08-13555 (JMP) | 64534 | \$1,000,000.00* | MURATA MITSUAKI UNIT D, 12/F, CDW BUILDING 388 CASTLE PEAK ROAD TSUEN WAN, NT HONG KONG, 0 | 10/28/2009 | 08-13555 (JMP) | 50337 | \$1,000,000.00* |
| 146 | MURATA RYOKO & MURATA MITSUAKI UNIT D, 12/F, CDW BUILDING 388 CASTLE PEAK RD TSUEN WAN, N.T., 0 HONG KONG | 11/02/2009 | 08-13555 (JMP) | 61030 | \$230,000.00* | MURATA RYOKO & MURATA MITSUAKI UNIT D, 12/F CDW BUILDING 388 CASTLE PEAK ROAD TSUEN WAN HONG KONG, NT, | 10/28/2009 | 08-13555 (JMP) | 50383 | \$230,000.00* |

* - Indicates claim contains unliquidated and/or undetermined amounts

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

FIRST OMNIBUS OBJECTION: EXHIBIT A - DUPLICATE CLAIMS

| CLAIMS TO BE DISALLOWED AND EXPUNGED | | | | | | SURVIVING CLAIMS | | | | |
|--------------------------------------|---|---------------|-------------------|------------|------------------------|---|---------------|-------------------|------------|------------------------|
| | NAME | DATE FILED | CASE NUMBER | CLAIM # | TOTAL CLAIM DOLLARS | NAME | DATE FILED | CASE NUMBER | CLAIM # | TOTAL CLAIM DOLLARS |
| 147 | MURATA RYOKO & MURATA MITSUAKI UNIT D, 12/F, CDW BUILDING 388 CASTLE PEAK RD TSUEN WAN, N.T., 0 HONG KONG | 11/02/2009 | 08-13555 (JMP) | 61031 | \$350,000.00* | MURATA RYOKO & MURATA MITSUAKI UNIT D, 12/F, CDW BUILDING 388 CASTLE PEAK ROAD TSUEN WAN HONG KONG, NT, 0 | 10/28/2009 | 08-13555 (JMP) | 50382 | \$350,000.00* |
| 148 | NANCARROW,PAUL THE CHANTRY 50 BAKER STREET POTTERS BAR, HERTS, EN6 2EB UNITED KINGDOM | 08/25/2009 | | 9367 | \$100,000.00 | NANCARROW, PAUL THE CHANTRY 50 BAKER STREET POTTERS BAR HERTS, EN6 2EB UNITED KINGDOM | 08/25/2009 | 08-13555 (JMP) | 9365 | \$100,000.00 |
| 149 | NANCE, STEVIEANN 49 PRINCE ST, APT 15 NEW YORK, NY 10012 | 08/26/2009 | 08-13555 (JMP) | 9466 | \$14,022.16 | NANCE, STEVIEANN 49 PRINCE ST, APT 15 NEW YORK, NY 10012 | 08/26/2009 | 08-13555 (JMP) | 9464 | \$14,022.16 |
| 150 | NEUKIRCH, ELISABETH NEUSSER LANDSTR 103 KOLN, D 50769 GERMANY | 11/02/2009 | 08-13555 (JMP) | 61677 | \$21,831.00 | NEUKIRCH, ELISABETH NEUSSER LANDSTR 103 KOLN, D 50769 GERMANY | 10/30/2009 | 08-13555 (JMP) | 57456 | \$21,831.00 |
| 151 | NIDWALDNER KANTONALBANK STANSSTADERSTRASSE 54 STANS, 6370 SWITZERLAND | 10/27/2009 | 08-13555 (JMP) | 48582 | \$21,224.00 | NIDWALDNER KANTONALBANK STANSSTADERSTRASSE 54 STANS, 6370 SWITZERLAND | 10/27/2009 | 08-13555 (JMP) | 48583 | \$21,224.00 |

* - Indicates claim contains unliquidated and/or undetermined amounts

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

FIRST OMNIBUS OBJECTION: EXHIBIT A - DUPLICATE CLAIMS

CLAIMS TO BE DISALLOWED AND EXPUNGED

SURVIVING CLAIMS

| | NAME | DATE FILED | CASE NUMBER | CLAIM # | TOTAL CLAIM DOLLARS | NAME | DATE FILED | CASE NUMBER | CLAIM # | TOTAL CLAIM DOLLARS |
|-----|--|---------------|-------------------|------------|------------------------|---|---------------|-------------------|------------|------------------------|
| 152 | NIEMAN,ROGER R. 300 EAST 40TH ST NEW YORK, NY 10016 | 08/28/2009 | | 9590 | \$64,011.07* | NIEMAN,ROGER R. 300 EAST 40TH ST NEW YORK, NY 10016 | 08/28/2009 | | 9588 | \$64,011.07* |
| 153 | NIENBORG, WOLFGANG DRACHENFELSSTRASSE 5 MANHEIM, 68163 GERMANY | 10/19/2009 | 08-13555 (JMP) | 41371 | \$14,243.00 | NIENBORG, WOLFGANG DRACHENFELSSTRASSE 5 MANNHEIM, 68163 GERMANY | 10/27/2009 | 08-13555 (JMP) | 49808 | \$14,243.00 |
| 154 | NISHI-NIPPON CITY BANK, LTD., THE HERRICK, FEINSTEIN LLP ATTN: STEPHEN SELBST 2 PARK AVENUE NEW YORK, NY 10016 | 03/30/2009 | 08-13888 (JMP) | 3557 | \$267,150.73 | NISHI-NIPPON CITY BANK, LTD., THE HERRICK, FEINSTEIN LLP ATTN: STEPHEN SELBST 2 PARK AVENUE NEW YORK, NY 10016 | 03/23/2009 | 08-13888 (JMP) | 3550 | \$267,150.73 |
| 155 | NISHI-NIPPON CITY BANK, LTD., THE HERRICK, FEINSTEIN LLP ATTN: STEPHEN SELBST 2 PARK AVENUE NEW YORK, NY 10016 | 03/30/2009 | 08-13555 (JMP) | 3558 | \$267,150.73 | NISHI-NIPPON CITY BANK, LTD., THE HERRICK, FEINSTEIN LLP ATTN: STEPHEN SELBST 2 PARK AVENUE NEW YORK, NY 10016 | 03/23/2009 | 08-13555 (JMP) | 3551 | \$267,150.73 |
| 156 | NOVY, DANIEL A 10178 ABOITSHIRE VILLAGE PLACE POWELL, OH 43065 | 05/04/2009 | 08-13555 (JMP) | 4082 | \$65,000.00 | NOVY, DANIEL A 10178 ABOITSHIRE VILLAGE PLACE POWELL, OH 43065 | 07/16/2009 | 08-13555 (JMP) | 5424 | \$65,000.00 |

* - Indicates claim contains unliquidated and/or undetermined amounts

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

FIRST OMNIBUS OBJECTION: EXHIBIT A - DUPLICATE CLAIMS

CLAIMS TO BE DISALLOWED AND EXPUNGED

SURVIVING CLAIMS

| | NAME | DATE FILED | CASE NUMBER | CLAIM # | TOTAL CLAIM DOLLARS | NAME | DATE FILED | CASE NUMBER | CLAIM # | TOTAL CLAIM DOLLARS |
|-----|---|---------------|-------------------|------------|------------------------|---|---------------|-------------------|------------|------------------------|
| 157 | O'CONNOR, MATTHEW PATRICK 1604 LEXINGTON AVENUE, APT 1 NEW YORK, NY 10029 | 01/28/2009 | 08-13555 (JMP) | 4315 | \$125,000.00 | O'CONNOR, MATTHEW PATRICK 1604 LEXINGTON AVENUE, APT 1 NEW YORK, NY 10029 | 11/06/2008 | 08-13555 (JMP) | 513 | \$125,000.00 |
| 158 | ORTLOFF, ANITA WIUDSCHEIDSTRASSE 30 LEIPZIG, 04277 GERMANY | 10/30/2009 | 08-13555 (JMP) | 59043 | \$12,455.05 | ORTLOFF, ANITA WIUDSCHEIDSTRASSE 30 LEIPZIG, 04277 GERMANY | 10/30/2009 | 08-13555 (JMP) | 57084 | \$12,455.05 |
| 159 | PAGANO, CARMINE J. 143 BRYANT AVENUE STATEN ISLAND, NY 10306 | 08/31/2009 | 08-13555 (JMP) | 9744 | \$587,341.69 | PAGANO, CARMINE J. 143 BRYANT AVENUE STATEN ISLAND, NY 10306 | 08/31/2009 | 08-13555 (JMP) | 9742 | \$587,341.69 |
| 160 | PALLONE, MAURA 2 SMITHFIELD LANE FLORHAM PARK, NJ 07932 | 07/15/2009 | 08-13555 (JMP) | 5383 | \$11,472.13 | PALLONE, MAURA 2 SMITHFIELD LANE FLORHAM PARK, NJ 07932 | 07/15/2009 | 08-13555 (JMP) | 5396 | \$11,472.13 |
| 161 | PETERCAM SA CORPORATE ACTIONS DEPARTMENT PLACE ST-GUDULE 19 BRUSSELS, 1000 BELGIUM | 10/29/2009 | 08-13555 (JMP) | 56010 | \$141,510.00 | PETERCAM SA CORPORATE ACTIONS DEPARTMENT PLACE ST-GUDULE 19 BRUSSELS, 1000 BELGIUM | 10/29/2009 | 08-13555 (JMP) | 56009 | \$141,510.00 |

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

FIRST OMNIBUS OBJECTION: EXHIBIT A - DUPLICATE CLAIMS

CLAIMS TO BE DISALLOWED AND EXPUNGED

SURVIVING CLAIMS

| | NAME | DATE FILED | CASE NUMBER | CLAIM # | TOTAL CLAIM DOLLARS | NAME | DATE FILED | CASE NUMBER | CLAIM # | TOTAL CLAIM DOLLARS |
|-----|---|---------------|-------------------|------------|------------------------|---|---------------|-------------------|------------|------------------------|
| 162 | PETERSON, STANLEY A 1644 12TH FAIRWAY WELLINGTON, FL 33414- 5934 | 08/04/2009 | | 7317 | \$382.53* | PETERSON, STANLEY A. 1644 12TH FAIRWAY WELLINGTON, FL 33414 | 08/04/2009 | | 7316 | \$382.53* |
| 163 | PETTET, SHELLEY RAE SCH 13126 W 59TH PL ARVADA, CO 80004 | 07/22/2009 | | 5853 | Undetermined | PETTET, SHELLEY R 13126 W 59TH PL ARVADA, CO 80004 | 07/22/2009 | | 5850 | Undetermined |
| 164 | PETTET, SHELLEY RAE SCHAAL 13126 W 59TH PL ARVADA, CO 80004 | 07/22/2009 | | 5852 | Undetermined | PETTET, SHELLEY R 13126 W 59TH PL ARVADA, CO 80004 | 07/22/2009 | | 5850 | Undetermined |
| 165 | PIRKTL HOLIDAY GESMBH & CO KG NR. 141 MIEMING, 6414 AUSTRIA | 11/05/2009 | 08-13555 (JMP) | 64817 | \$29,242.00 | PIRKTL HOLIDAY GESMBH & CO KG NR. 141 MIEMING, 6414 AUSTRIA | 11/05/2009 | 08-13555 (JMP) | 64775 | \$29,242.00 |
| 166 | PLASTIC SURGICAL ASSO PSPDTD 9-5-92 ATTN: E. DOUGLAS NEWTON MD HUNTER ASSOCIATES, INC. C/O TALBOTT HITESHEW PITTSBURGH, PA 15219 | 08/17/2009 | | 8572 | \$50,000.00 | PLASTIC SURGICAL ASSO PSP DTD 9-5-92 ATTN: E. DOUGLAS NEWTON MD HUNTER ASSOCIATES, INC. C/O TALBOTT HITESHEW PITTSBURGH, PA 15219 | 03/20/2009 | 08-13555 (JMP) | 3420 | \$50,000.00 |

* - Indicates claim contains unliquidated and/or undetermined amounts

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

FIRST OMNIBUS OBJECTION: EXHIBIT A - DUPLICATE CLAIMS

| CLAIMS TO BE DISALLOWED AND EXPUNGED | | | | | | SURVIVING CLAIMS | | | | |
|--------------------------------------|--|---------------|-------------------|------------|------------------------|---|---------------|-------------------|------------|------------------------|
| | NAME | DATE FILED | CASE NUMBER | CLAIM # | TOTAL CLAIM DOLLARS | NAME | DATE FILED | CASE NUMBER | CLAIM # | TOTAL CLAIM DOLLARS |
| 167 | POCZA, ROD 115 LAKE TAHOE GREEN SE CALGARY, AB T2J 4X6 CANADA | 01/12/2009 | 08-13885 (JMP) | 4498 | \$330,000.00 | POCZA, ROD 115 LAKE TAHOE GREEN SE CALGARY, AB T2J 4X6 CANADA | 10/20/2008 | 08-13885 (JMP) | 324 | \$330,000.00* |
| 168 | PORT TOWNSEND # 6, F+AM PO BOX 204 PORT TOWNSEND, WA 98368-0204 | 07/22/2009 | 08-13555 (JMP) | 5849 | \$5,318.66 | PORT TOWNSEND LODGE #6, F+AM PO BOX 204 PORT TOWNSEND, WA 98368-0204 | 07/22/2009 | 08-13555 (JMP) | 5848 | \$5,318.66 |
| 169 | PROJECTS GROUP PLC, THE TPG ACADEMY WINDSOR HOUSE LODGE PLACE SUTTON, SM1 4AU UNITED KINGDOM | 07/17/2009 | | 5500 | \$6,904.86 | PROJECTS GROUP PLC, THE TPG ACADEMY WINDSOR HOUSE LODGE PLACE SUTTON, SM1 4AU UNITED KINGDOM | 07/17/2009 | | 5499 | \$6,904.86 |
| 170 | PUGLIA, DANIELLE 89 FORRESTAL AVENUE STATEN ISLAND, NY 10312 | 07/15/2009 | 08-13555 (JMP) | 5360 | \$9,791.56 | PUGLIA, DANIELLE 89 FORRESTAL AVENUE STATEN ISLAND, NY 10312 | 07/15/2009 | 08-13555 (JMP) | 5382 | \$9,791.56 |
| 171 | QUAGLIATA, ROBERT 48 VERMONT AVENUE CONGERS, NY 10920 | 07/28/2009 | 08-13555 (JMP) | 6542 | \$45,673.08 | QUAGLIATA, ROBERT 48 VERMONT AVENUE CONGERS, NY 10920 | 07/28/2009 | 08-13555 (JMP) | 6539 | \$45,673.08 |

* - Indicates claim contains unliquidated and/or undetermined amounts

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

FIRST OMNIBUS OBJECTION: EXHIBIT A - DUPLICATE CLAIMS

CLAIMS TO BE DISALLOWED AND EXPUNGED

SURVIVING CLAIMS

| | NAME | DATE FILED | CASE NUMBER | CLAIM # | TOTAL CLAIM DOLLARS | NAME | DATE FILED | CASE NUMBER | CLAIM # | TOTAL CLAIM DOLLARS |
|-----|---|---------------|-------------------|------------|------------------------|---|---------------|-------------------|------------|------------------------|
| 172 | RAINER, EDWARD 36, BRANCOTE ROAD OXTON WIRRAL MERSEYSIDE, CH43 6TJ UNITED KINGDOM | 07/30/2009 | | 6664 | \$10,865.00 | RAINER, EDWARD 36, BRANCOTE ROAD OXTON WIRRAL MERSEYSIDE, MERSYD, CH43 6TJ UNITED KINGDOM | 07/28/2009 | | 6509 | \$10,865.00 |
| 173 | RAMS, MARIA BURGRSTR. 9 NETTETAL, 41334 GERMANY | 11/02/2009 | 08-13555 (JMP) | 61169 | \$42,792.00 | RAMS, MARIA BURGSTR. 9 NETTETAL, 41334 GERMANY | 10/13/2009 | 08-13555 (JMP) | 37481 | \$42,792.00 |
| 174 | RAYMOND, RICK 1209 EAST 55TH STREET BROOKLYN, NY 11234 | 07/14/2009 | 08-13555 (JMP) | 5336 | \$15,714.29 | RAYMOND, RICK 1209 EAST 55TH STREET BROOKLYN, NY 11234 | 07/14/2009 | 08-13555 (JMP) | 5338 | \$15,714.29 |
| 175 | RBC BALANCED GROWTH FUND RBC ASSET MANAGEMENT INC. ROYALTRUST TOWER, 38TH FLOOR, P.O. BOX 121 77 KING STREET WEST TORONTO, ON M5K 1H1 CANADA | 11/04/2009 | 08-13555 (JMP) | 64566 | \$288,900.00 | RBC BALANCED GROWTH FUND RBC ASSET MANAGEMENT INC. ROYAL TRUST TOWER, 38TH FLOOR, P.O. BOX 121 77 KING STREET WEST TORONTO, ON M5K 1H1 CANADA | 11/02/2009 | 08-13555 (JMP) | 62866 | \$288,900.00 |

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

FIRST OMNIBUS OBJECTION: EXHIBIT A - DUPLICATE CLAIMS

| CLAIMS TO BE DISALLOWED AND EXPUNGED | | | | | | SURVIVING CLAIMS | | | | |
|--------------------------------------|--|---------------|-------------------|------------|------------------------|--|---------------|-------------------|------------|------------------------|
| | NAME | DATE FILED | CASE NUMBER | CLAIM # | TOTAL CLAIM DOLLARS | NAME | DATE FILED | CASE NUMBER | CLAIM # | TOTAL CLAIM DOLLARS |
| 176 | RBC GLOBAL CORPORATE BOND FUND RBC ASSET MANAGEMENT INC. ROYAL TRUST TOWER, 38TH FLOOR, P.O. BOX 121 77 KING STREET WEST TORONTO, ON M5K 1H1 CANADA | 11/04/2009 | 08-13555 (JMP) | 64564 | \$791,277.00 | RBC GLOBAL CORPORATE BOND FUND RBC ASSET MANAGEMENT INC. ROYAL TRUST TOWER, 38TH FLOOR, P.O. BOX 121 77 KING STREET WEST TORONTO, ON M5K 1H1 CANADA | 11/02/2009 | 08-13555 (JMP) | 62868 | \$791,277.00 |
| 177 | RBC MANAGED PAYOUT SOLUTION-ENHANCED PLUS FUND RBC ASSET MANAGEMENT INC. ROYALTRUST TOWER, 38TH FLOOR, P.O. BOX 121 77 KING STREET WEST TORONTO, ON M5K 1H1 CANADA | 11/04/2009 | 08-13555 (JMP) | 64565 | \$1,187,700.00 | RBC MANAGED PAYOUT SOLUTION-ENHANCED PLUS FUND RBC ASSET MANAGEMENT INC. ROYAL TRUST TOWER, 38TH FLOOR, P.O. BOX 121 77 KING STREET WEST TORONTO, ON M5K 1H1 CANADA | 11/02/2009 | 08-13555 (JMP) | 62867 | \$1,187,700.00 |
| 178 | RIJHSINGHANI, AMIT 27 CHERRY STREET JERSEY CITY, NJ 07305 | 11/07/2008 | 08-13555 (JMP) | 561 | \$50,000.00 | RIJHSINGHANI, AMIT 27 CHERRY STREET JERSEY CITY, NJ 07305 | 09/22/2009 | 08-13555 (JMP) | 32313 | \$50,000.00 |
| 179 | RIJHSINGHANI, AMIT 27 CHERRY STREET JERSEY CITY, NJ 07305 | 11/10/2008 | 08-13555 (JMP) | 564 | \$50,000.00 | RIJHSINGHANI, AMIT 27 CHERRY STREET JERSEY CITY, NJ 07305 | 11/07/2008 | 08-13555 (JMP) | 561 | \$50,000.00 |

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

FIRST OMNIBUS OBJECTION: EXHIBIT A - DUPLICATE CLAIMS

| CLAIMS TO BE DISALLOWED AND EXPUNGED | | | | | | SURVIVING CLAIMS | | | | |
|--------------------------------------|---|---------------|-------------------|------------|------------------------|---|---------------|-------------------|------------|------------------------|
| | NAME | DATE FILED | CASE NUMBER | CLAIM # | TOTAL CLAIM DOLLARS | NAME | DATE FILED | CASE NUMBER | CLAIM # | TOTAL CLAIM DOLLARS |
| 180 | RINN, WERNER & HANNI AMSELWEG 14 HEUCHELHEIM, 35452 GERMANY | 10/26/2009 | 08-13555 (JMP) | 46528 | \$17,196.74 | RINN, WERNER & HANNI AMSELWEG 14 HEUCHELHEIM, 35452 GERMANY | 10/16/2009 | 08-13555 (JMP) | 40817 | \$17,196.74 |
| 181 | RODRIGUES COSTA SONSA, PAULO FERNANDO RUA ENGO ADELINO AMADO DA COSTA, N 404 PAREDE, 2775-366 PORTUGAL | 10/19/2009 | 08-13555 (JMP) | 42063 | \$81,652.78 | RODRIGUES COSTA SONSA, PAULO FERNANDO RUA ENGO ADELINO AMADO DA COSTA, N 404 PAREDE, 2775-366 PORTUGAL | 10/19/2009 | 08-13555 (JMP) | 42061 | \$81,652.78 |
| 182 | ROETHER, MICHAEL VAN PALM STR. 78 SCHWAEBISCH HALL, 74523 GERMANY | 10/21/2009 | 08-13555 (JMP) | 43375 | \$340,824.00 | ROETHER, MICHAEL VAN PALM STR. 78 SCHWAEBISCH HALL, 74523 GERMANY | 10/21/2009 | 08-13555 (JMP) | 43371 | \$340,824.00 |
| 183 | ROGATYUK, SERGEY 131-133 PEEL STREET KEW VIC, 3101 AUSTRALIA | 10/30/2009 | | 57920 | \$100,000.00* | ROGATYUK, SERGEY 131-133 PEEL STREET KEW VIC, 3101 AUSTRALIA | 10/23/2009 | | 45707 | \$100,000.00* |
| 184 | ROUBINI GLOBAL ECONOMICS LLC 131 VARICK STREET SUITE 1005 NEW YORK, NY 10013 | 07/17/2009 | | 5502 | \$67,931.25 | ROUBINI GLOBAL ECONOMICS 131 VARICK STREET SUITE 1005 NEW YORK, NY 10013 | 07/17/2009 | | 5501 | \$67,931.25 |

* - Indicates claim contains unliquidated and/or undetermined amounts

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

FIRST OMNIBUS OBJECTION: EXHIBIT A - DUPLICATE CLAIMS

CLAIMS TO BE DISALLOWED AND EXPUNGED

SURVIVING CLAIMS

| | NAME | DATE FILED | CASE NUMBER | CLAIM # | TOTAL CLAIM DOLLARS | NAME | DATE FILED | CASE NUMBER | CLAIM # | TOTAL CLAIM DOLLARS |
|-----|--|---------------|-------------------|------------|------------------------|--|---------------|-------------------|------------|------------------------|
| 185 | RUBINSTEIN, MAX 16 PINE ROAD SUFFERN, NY 10901 | 07/23/2009 | 08-13555 (JMP) | 5930 | \$123,000.00 | RUBINSTEIN, MAX 16 PINE ROAD SUFFERN, NY 10901 | 07/23/2009 | 08-13555 (JMP) | 5929 | \$123,000.00 |
| 186 | RUTFIELD, E. RICHARD 55 SHAW FARM RD CANTON, MA 02021 | 08/10/2009 | 08-13555 (JMP) | 7864 | \$25,580.00 | RUTFIELD, E. RICHARD 55 SHAW FARM RD CANTON, MA 02021 | 07/30/2009 | 08-13555 (JMP) | 6703 | \$25,580.00 |
| 187 | SAGARDIA, NALLELI 94-11 60TH AVENUE APT 2A ELMHURST, NY 11373 | 11/14/2008 | | 622 | \$8,653.85 | SAGARDIA,NALLELI 94-11 60TH AVENUE APT #2A ELMHURST, NY 11373 | 07/29/2009 | 08-13555 (JMP) | 6593 | \$8,653.85 |
| 188 | SALAMONE, JOANNE M. 352 MINEOLA BLVD MINEOLA, NY 11501 | 07/31/2009 | 08-13555 (JMP) | 6875 | \$36,191.70 | SALAMONE, JOANNE 352 MINEOLA BLVD. MINEOLA, NY 11501 | 05/29/2009 | 08-13555 (JMP) | 4647 | \$36,191.70 |
| 189 | SALAMONE,JOANNE M. 352 MINEOLA BLVD MINEOLA, NY 11501 | 07/31/2009 | 08-13555 (JMP) | 6876 | \$36,191.70 | SALAMONE, JOANNE 352 MINEOLA BLVD. MINEOLA, NY 11501 | 05/29/2009 | 08-13555 (JMP) | 4647 | \$36,191.70 |
| 190 | SAN DIEGO COUNTY TREASURER-TAX COLLECTOR DAN MCALLISTER 1600 PACIFIC HIGHWAY, ROOM 162 SAN DIEGO, CA 92101 | 04/08/2009 | 08-13555 (JMP) | 4101 | \$34,034.56 | SAN DIEGO COUNTY TREASURER-TAX COLLECTOR DAN MCALLISTER 1600 PACIFIC HIGHWAY, ROOM 162 SAN DIEGO, CA 92101 | 04/09/2009 | 08-13555 (JMP) | 3817 | \$34,034.56 |

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

FIRST OMNIBUS OBJECTION: EXHIBIT A - DUPLICATE CLAIMS

| CLAIMS TO BE DISALLOWED AND EXPUNGED | | | | | | SURVIVING CLAIMS | | | | |
|--------------------------------------|---|---------------|-------------------|------------|------------------------|--|---------------|-------------------|------------|------------------------|
| | NAME | DATE FILED | CASE NUMBER | CLAIM # | TOTAL CLAIM DOLLARS | NAME | DATE FILED | CASE NUMBER | CLAIM # | TOTAL CLAIM DOLLARS |
| 191 | SANCHEZ, IGNACIO RAMOS AND IBANEZ, MARIA ANGELES PALOMAR CL OLTA, 37 5-19 VALENCIA, 46006 SPAIN | 06/30/2009 | 08-13555 (JMP) | 5054 | \$72,170.10* | SANCHEZ, IGNACIO RAMOS MARIA ANGELES PALOMAR IBANEZ CL OLTA, 37 5O-19A VALENCIA, 46006 SPAIN | 07/07/2009 | 08-13555 (JMP) | 5168 | \$72,170.10 |
| 192 | SANTOS, PAULO MARTINS RUA PEREIRA REIS, 216 PORTO, 4200-446 PORTUGAL | 11/03/2009 | 08-13555 (JMP) | 64403 | \$75,604.42 | MARTINS SANTOS, PAULO RUA PEREIRA REIS, 216 PORTO, 4200-446 PORTUGAL | 10/22/2009 | 08-13555 (JMP) | 44258 | \$75,604.42 |
| 193 | SCHROPP, HANS-DIETER & HANNELORE SCHROPP KAERNTNER STR. 4 HECHINGEN, 72379 GERMANY | 11/02/2009 | 08-13555 (JMP) | 61615 | \$58,518.62 | SCHROPP, HANS-DIETER & HANNELORE KAERNTNER STR. 4 HECHINGEN, 72379 GERMANY | 10/27/2009 | 08-13555 (JMP) | 49618 | \$58,518.62 |
| 194 | SEBBAG, GABRIEL GAN HAIR 111 HADASA 6 TEL AVIV, 0 ISRAEL | 10/26/2009 | 08-13555 (JMP) | 46856 | \$896,137.65 | SEBBAG, GABRIEL GAN HAIR 111 HADASA 6 TEL AVIV, 0 ISRAEL | 10/26/2009 | 08-13555 (JMP) | 46844 | \$896,137.65 |

* - Indicates claim contains unliquidated and/or undetermined amounts

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

FIRST OMNIBUS OBJECTION: EXHIBIT A - DUPLICATE CLAIMS

| CLAIMS TO BE DISALLOWED AND EXPUNGED | | | | | | SURVIVING CLAIMS | | | | |
|--------------------------------------|--|---------------|-------------------|------------|------------------------|--|---------------|-------------------|------------|------------------------|
| | NAME | DATE FILED | CASE NUMBER | CLAIM # | TOTAL CLAIM DOLLARS | NAME | DATE FILED | CASE NUMBER | CLAIM # | TOTAL CLAIM DOLLARS |
| 195 | SHAIN, ALFRED TRUSTEE ALFRED & SELMA SHAIN EGST TRUST 17132 STRAWBERRY DR. ENCINO, CA 91436 | 04/14/2009 | 08-13555 (JMP) | 3818 | \$20,000.00 | SHAIN, ALFRED & SELMA EGST TRUST ALFRED SHAIN TRUSTEE 17132 STRAWBERRY DR. ENCINO, CA 91436 | 04/13/2009 | 08-13555 (JMP) | 3771 | \$20,000.00 |
| 196 | SHEA, TIN CHEUNG FLAT D, 13/F, BLOCK 6, GRAND PACIFIC VIEW, SIU LAM, TUEN MUN, 0 HONG KONG | 10/29/2009 | 08-13555 (JMP) | 54913 | \$10,000.00* | SHEA TIN CHEUNG FLAT D, 13/F, BLOCK 6, GRAND PACIFIC VIEW, SIU LAM, TUEN MUN, 0 HONG KONG | 10/26/2009 | 08-13555 (JMP) | 45895 | \$10,000.00* |
| 197 | SHIE HUE SIANG RM 1775 TOWER 13 HONG KONG PARKVIEW 88 TAI TAM RESERVOIR RD REPULASE BAY, 0 HONG KONG | 10/30/2009 | 08-13555 (JMP) | 57056 | \$30,000.00* | SHIE, HUE SIANG RM 1775 TOWER 13 HONG KONG PARKVIEW 88 TAI TAM RESERVOIR RD REPULASE BAY, 0 HONG KONG | 10/27/2009 | 08-13555 (JMP) | 49957 | \$30,000.00* |
| 198 | SIEMENS CAPITAL COMPANY LLC ATTN: JONATHAN FALK, ESQ. 170 WOOD AVENUE SOUTH ISELIN, NJ 08830 | 06/12/2009 | 08-13555 (JMP) | 4859 | \$97,124.97 | SIEMENS CAPITAL COMPANY LLC ATTN: JONATHAN FALK, ESQ. 170 WOOD AVENUE SOUTH ISELIN, NJ 08830 | 06/11/2009 | 08-13555 (JMP) | 4875 | \$97,124.97 |

* - Indicates claim contains unliquidated and/or undetermined amounts

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

FIRST OMNIBUS OBJECTION: EXHIBIT A - DUPLICATE CLAIMS

CLAIMS TO BE DISALLOWED AND EXPUNGED

SURVIVING CLAIMS

| | NAME | DATE FILED | CASE NUMBER | CLAIM # | TOTAL CLAIM DOLLARS | NAME | DATE FILED | CASE NUMBER | CLAIM # | TOTAL CLAIM DOLLARS |
|-----|--|---------------|-------------------|------------|------------------------|--|---------------|-------------------|------------|------------------------|
| 199 | SIEMENS CAPITAL COMPANY LLC ATTN: JONATHAN FALK, ESQ. 170 WOOD AVENUE SOUTH ISELIN, NJ 08830 | 06/11/2009 | 08-13888 (JMP) | 4874 | \$97,124.97 | SIEMENS CAPITAL COMPANY LLC ATTN: JONATHAN FALK, ESQ. 170 WOOD AVENUE SOUTH ISELIN, NJ 08830 | 06/12/2009 | 08-13888 (JMP) | 4858 | \$97,124.97 |
| 200 | SLF PPIC I LLC SERIES 61G MCMANUS, COLLEEN E. MUCH SJHELIST DENENBERG AMENT & RUBENSTEIN, P.C. 191 N. WACKER DRIVE, SUITE 1800 CHICAGO, IL 60606 | 07/13/2009 | 08-13555 (JMP) | 5267 | \$468,387.52 | SLF PPIC I LLC SERIES 61G COLLEEN E. MCMANUS MIUCH SHELIST DENENBERG AMENT & RUBENSTEIN, P.C. 191 N. WACKER DRIVE, SUITE 1800 CHICAGO, IL 60606 | 05/20/2009 | 08-13555 (JMP) | 4459 | \$468,387.52 |
| 201 | SPEAR, NANCY HUNTER ASSOCIATES INC. C/O C. TALBOTT HITESHEW 436 SEVENTH AVENUE PITTSBURGH, PA 15219 | 08/17/2009 | | 8576 | \$16,000.00 | SPEAR, NANCY HUNTER ASSOCIATES INC. C/O C. TALBOTT HITESHEW 436 SEVENTH AVENUE PITTSBURGH, PA 15219 | 03/30/2009 | 08-13555 (JMP) | 3561 | \$16,000.00 |

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

FIRST OMNIBUS OBJECTION: EXHIBIT A - DUPLICATE CLAIMS

| CLAIMS TO BE DISALLOWED AND EXPUNGED | | | | | | SURVIVING CLAIMS | | | | |
|--------------------------------------|---|---------------|-------------------|------------|------------------------|--|---------------|-------------------|------------|------------------------|
| | NAME | DATE FILED | CASE NUMBER | CLAIM # | TOTAL CLAIM DOLLARS | NAME | DATE FILED | CASE NUMBER | CLAIM # | TOTAL CLAIM DOLLARS |
| 202 | STATE OF ARIZONA DEPARTMENT OF REVENUE BANKRUPTCY LITIGATION SECTION 1600 WEST MONROE STREET PHOENIX, AZ 85007 | 10/28/2008 | 08-13555 (JMP) | 406 | \$20,734.73 | STATE OF ARIZONA DEPARTMENT OF REVENUE BANKRUPTCY LITIGATION SECTION 1600 WEST MONROE STREET PHOENIX, AZ 85007 | 10/27/2008 | 08-13555 (JMP) | 365 | \$20,734.73 |
| 203 | T.E.Q. HOLDINGS LTD. 401 B STREET, SUITE 920 SAN DIEGO, CA 92101 | 08/17/2009 | 08-13555 (JMP) | 8458 | Undetermined | T.E.Q HOLDINGS LTD. 401 B STREET, SUITE 920 SAN DIEGO, CA 92101 | 08/17/2009 | 08-13555 (JMP) | 8403 | Undetermined |
| 204 | TALDAN INVESTMENTS INC CITCO BLDG WICKHAMS CAY # 662 ROADTOWN, TORTOLA, 0 VIRGIN ISLANDS (BRITISH) | 06/29/2009 | | 5047 | \$100,000.00 | TALDAN INVESTMENTS INC CITCO BLDG WICKHAMS CAY # 662 ROADTOWN, TORTOLA, 0 VIRGIN ISLANDS (BRITISH) | 06/25/2009 | | 4999 | \$100,000.00 |
| 205 | TEUNISSEN, W.C.P. & M.J.S. TEUNISSEN-VAN WIJK OERDONK 24 BEUNINGEN GLD, 6641 LJ NETHERLANDS | 11/02/2009 | 08-13555 (JMP) | 62480 | \$65,094.60 | TEUNISSEN, W.C.P. & M.J.S. TEUNISSEN-VAN WIJK OERDONK 24 BEUNINGEN GLD, 6641 LJ NETHERLANDS | 11/02/2009 | 08-13555 (JMP) | 62481 | \$65,094.60 |

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

FIRST OMNIBUS OBJECTION: EXHIBIT A - DUPLICATE CLAIMS

CLAIMS TO BE DISALLOWED AND EXPUNGED

SURVIVING CLAIMS

| | NAME | DATE FILED | CASE NUMBER | CLAIM # | TOTAL CLAIM DOLLARS | NAME | DATE FILED | CASE NUMBER | CLAIM # | TOTAL CLAIM DOLLARS |
|-----|---|---------------|-------------------|------------|------------------------|---|---------------|-------------------|------------|------------------------|
| 206 | VAN EERDENBURG, J.G.F.A LARIKSHOUT 5 BARENDRECHT, 2994 GE NETHERLANDS | 10/23/2009 | 08-13555 (JMP) | 45665 | \$38,070.00 | VAN EERDENBURG, J.G.F.A. LARIKSHOUT 5 BARENDRECHT, 2994 GE NETHERLANDS | 11/05/2009 | 08-13555 (JMP) | 64919 | \$38,070.00 |
| 207 | VANOPBERGH, MONIQUE ZEEMAREENLAAN 3B. 103 MIDDELEKERKE, B-8430 BELGIUM | 10/28/2009 | 08-13555 (JMP) | 51923 | \$84,906.00 | VANOPBERGH, MONIQUE ZEEMAREENLAAN 3B. 103 MIDDELEKERKE, B-8430 BELGIUM | 10/29/2009 | 08-13555 (JMP) | 56094 | \$84,906.00 |
| 208 | VENEGAS, ROSA E. 30-76 36TH STREET - APT 2FF ASTORIA, NY 11103-4729 | 08/10/2009 | 08-13555 (JMP) | 7742 | \$69,411.54 | VENEGAS, ROSA E. 30-76 36TH STREET - APT 2FF ASTORIA, NY 11103-4729 | 08/10/2009 | 08-13555 (JMP) | 7746 | \$69,411.54 |
| 209 | VENEGAS, ROSA E. 30-76 36TH STREET - APT 2FF ASTORIA, NY 11103-4729 | 08/10/2009 | 08-13555 (JMP) | 7745 | \$69,411.54 | VENEGAS, ROSA E. 30-76 36TH STREET - APT 2FF ASTORIA, NY 11103-4729 | 08/10/2009 | 08-13555 (JMP) | 7746 | \$69,411.54 |
| 210 | VENEGAS, ROSA E. 30-76 36TH STREET APT - 2FF ASTORIA, NY 11103-4729 | 08/10/2009 | 08-13555 (JMP) | 7748 | \$69,411.54 | VENEGAS, ROSA E. 30-76 36TH STREET - APT 2FF ASTORIA, NY 11103-4729 | 08/10/2009 | 08-13555 (JMP) | 7746 | \$69,411.54 |

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

FIRST OMNIBUS OBJECTION: EXHIBIT A - DUPLICATE CLAIMS

CLAIMS TO BE DISALLOWED AND EXPUNGED

SURVIVING CLAIMS

| | NAME | DATE FILED | CASE NUMBER | CLAIM # | TOTAL CLAIM DOLLARS | NAME | DATE FILED | CASE NUMBER | CLAIM # | TOTAL CLAIM DOLLARS |
|-----|---|---------------|-------------------|------------|------------------------|---|---------------|-------------------|------------|------------------------|
| 211 | VERNA, EDWARD D. & MARLENE JT TEN 9 MAGEE AVE LAVALLETTE, NJ 08735 | 08/03/2009 | | 7101 | \$15,000.00 | VERNA, EDWARD D. & MARLENE JT TEN 9 MAGEE AVE LAVALLETTE, NJ 08735 | 03/27/2009 | 08-13555 (JMP) | 3541 | \$15,000.00 |
| 212 | VIATOR, JEANNE H. 6311 HILLCREST WAY DOUGLASVILLE, GA 30135 | 05/26/2009 | 08-13555 (JMP) | 4555 | \$98,020.00 | VIATOR, JEANNE H. 6311 HILLCREST WAY DOUGLASVILLE, GA 30135 | 04/29/2009 | 08-13555 (JMP) | 4014 | \$98,020.00 |
| 213 | WANG, TRACY FLAT 4C, BLOCK 2, CITY GARDEN NORTH POINT HONG KONG, 0 HONG KONG | 08/03/2009 | | 7013 | \$30,000.00 | WANG, TRACY FLAT 4C, BLOCK 2, CITY GARDEN NORTH POINT HONG KONG, 0 HONG KONG | 08/03/2009 | 08-13555 (JMP) | 7014 | \$30,000.00 |
| 214 | WANG, TRACY FLAT 4C, BLOCK 2, CITY GARDEN NORTH POINT HONG KONG, 0 CHINA | 08/03/2009 | | 7015 | \$30,000.00 | WANG, TRACY FLAT 4C, BLOCK 2, CITY GARDEN NORTH POINT HONG KONG, 0 HONG KONG | 08/03/2009 | | 7013 | \$30,000.00 |
| 215 | WEHRLI, RUDOLF BINZENHOFSTRASSE 23 AARAU, 5000 SWITZERLAND | 11/02/2009 | 08-13555 (JMP) | 61269 | \$13,791.19 | WEHRLI, RUDOLF EFFINGERWEG 9 AARAU, 5000 SWITZERLAND | 11/02/2009 | 08-13555 (JMP) | 61268 | \$13,791.19 |

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

FIRST OMNIBUS OBJECTION: EXHIBIT A - DUPLICATE CLAIMS

| CLAIMS TO BE DISALLOWED AND EXPUNGED | | | | | | SURVIVING CLAIMS | | | | |
|--------------------------------------|---|---------------|-------------------|------------|------------------------|--|---------------|-------------------|------------|------------------------|
| | NAME | DATE FILED | CASE NUMBER | CLAIM # | TOTAL CLAIM DOLLARS | NAME | DATE FILED | CASE NUMBER | CLAIM # | TOTAL CLAIM DOLLARS |
| 216 | WILLIAMS, JOHN C. HUNTER ASSOCIATES, INC. ATTN: C. TALBOTT HITESHEW 436 SEVENTH AVENUE PITTSBURGH, PA 15219 | 08/17/2009 | | 8579 | \$20,000.00 | WILLIAMS, JOHN C. HUNTER ASSOCIATES, INC. ATTN: C. TALBOTT HITESHEW 436 SEVENTH AVENUE PITTSBURGH, PA 15219 | 03/20/2009 | 08-13555 (JMP) | 3412 | \$20,000.00 |
| 217 | WILSON, DAVID 1223 KILLEARN AVE SW CALGARY, AB T2V 2N5 CANADA | 07/22/2009 | | 5860 | \$10,950.00 | WILSON, DAVID 1223 KILLEARN AVE SW CALGARY, AB T2V 2N5 CANADA | 07/22/2009 | 08-13555 (JMP) | 5861 | \$10,950.00 |
| 218 | WIRT, HAROLD DR. HINDENBURGST. 74 HAMBURG, 22297 GERMANY | 11/16/2009 | 08-13555 (JMP) | 65554 | \$71,005.00 | WIRT, HARALD HINDENBURG STR. 74 HAMBURG, 22297 GERMANY | 11/02/2009 | 08-13555 (JMP) | 60910 | \$71,005.00 |
| 219 | WOGKSCH, HEIDEMARIE & BERND- DIETER MARTIN-LUTHER-STR. 19 ROTENBURG, 36199 GERMANY | 11/02/2009 | 08-13555 (JMP) | 61685 | \$27,048.40 | WOGKSCH, HEIDEMARIE & BERND-DIETER MARTIN-LUTHER-STR. 19 ROTENBURG, 36199 GERMANY | 10/27/2009 | 08-13555 (JMP) | 49456 | \$27,048.40 |
| 220 | WONG LEE CHOI CHU, IRENE FLAT 01, 19/F BLOCK 1, VILLA LOTTO 18 BROADWOOD ROAD, HAPPY VALLEY, 0 HONG KONG | 10/26/2009 | 08-13555 (JMP) | 45904 | \$40,000.00* | WONG LEE CHOI CHU, IRENE FLAT 01, 19/F BLOCK A, VILLA LOTTO 18 BROADWOOD ROAD, HAPPY VALLEY, 0 HONG KONG | 11/03/2009 | 08-13555 (JMP) | 64514 | \$40,000.00* |

* - Indicates claim contains unliquidated and/or undetermined amounts

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

FIRST OMNIBUS OBJECTION: EXHIBIT A - DUPLICATE CLAIMS

CLAIMS TO BE DISALLOWED AND EXPUNGED

SURVIVING CLAIMS

| | NAME | DATE FILED | CASE NUMBER | CLAIM # | TOTAL CLAIM DOLLARS | NAME | DATE FILED | CASE NUMBER | CLAIM # | TOTAL CLAIM DOLLARS |
|-----|---|---------------|-------------------|------------|------------------------|---|---------------|-------------------|------------|------------------------|
| 221 | WONG WAI MUN JUDY FLAT A, 16/F, BLK 6, CAVENDISH HEIGHTS 33 PERKINS ROAD JARDINE'S LOOKOUT, 0 HONG KONG | 10/27/2009 | 08-13555 (JMP) | 48879 | \$128,369.70 | WONG WAI MUN JUDY FLAT A, 16/F, BLK 6, CAVENDISH HEIGHTS 33 PERKINS ROAD JARDINE'S LOOKOUT, 0 HONG KONG | 11/06/2009 | 08-13555 (JMP) | 64986 | \$128,369.70 |
| 222 | WONG WAI MUN JUDY FLAT A, 16/F, BLK 6, CAVENDISH HEIGHTS 33 PERKINS ROAD JARDINE'S LOOKOUT, 0 HONG KONG | 10/27/2009 | 08-13555 (JMP) | 48880 | \$128,369.70 | WONG WAI MUN JUDY FLAT A, 16/F, BLK 6, CAVENDISH HEIGHTS 33 PERKINS ROAD JARDINE'S LOOKOUT, 0 HONG KONG | 11/06/2009 | 08-13555 (JMP) | 64985 | \$128,369.70 |
| 223 | WOO CHUN FAN, JOSEPHINE 1902, 19/F, BLK SOUTH BAPTIST UNIVERSITY RESIDENCE NO.5 UNIVERSITY ROAD KOWLOON, 0 HONG KONG | 10/30/2009 | 08-13555 (JMP) | 57066 | \$30,000.00* | WOO CHUN FAN, JOSEPHINE 1902, 19/F, BLK SOUTH BAPTIST UNIVERSITY RESIDENCE NO.5 UNIVERSITY ROAD KOWLOON, 0 HONG KONG | 10/30/2009 | 08-13555 (JMP) | 57097 | \$30,000.00* |
| 224 | WOODINGS, JUDITH GAIL 13 GORDON ROAD, KINGSTON UPON THAMES SURREY, KT2 6BS UNITED KINGDOM | 10/28/2009 | 08-13555 (JMP) | 50191 | \$12,513.00 | WOODINGS, JUDITH GAIL 13 GORDON ROAD KINGSTON UPON THAMES SURREY, KT2 GBS UNITED KINGDOM | 11/02/2009 | 08-13555 (JMP) | 61650 | \$12,513.00 |

* - Indicates claim contains unliquidated and/or undetermined amounts

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

FIRST OMNIBUS OBJECTION: EXHIBIT A - DUPLICATE CLAIMS

CLAIMS TO BE DISALLOWED AND EXPUNGED

SURVIVING CLAIMS

| | NAME | DATE FILED | CASE NUMBER | CLAIM # | TOTAL CLAIM DOLLARS | NAME | DATE FILED | CASE NUMBER | CLAIM # | TOTAL CLAIM DOLLARS |
|-----|--|---------------|-------------------|------------|------------------------|--|---------------|-------------------|------------|------------------------|
| 225 | WRIGHT, FINLAY & ZAK, LLP 4665 MACARTHUR COURT, SUITE 280 NEWPORT BEACH, CA 92660 | 07/13/2009 | 09-10137 (JMP) | 5580 | \$5,567.45 | WRIGHT, FINLAY & ZAK, LLP 4665 MACARTHUR COURT, SUITE 280 NEWPORT BEACH, CA 92660 | 07/13/2009 | 09-10137 (JMP) | 5296 | \$5,567.45 |
| 226 | WRIGHT, FINLAY & ZAK, LLP 4665 MACARTHUR COURT, SUITE 280 NEWPORT BEACH, CA 92660 | 07/13/2009 | 09-10137 (JMP) | 5581 | \$5,567.45 | WRIGHT, FINLAY & ZAK, LLP 4665 MACARTHUR COURT, SUITE 280 NEWPORT BEACH, CA 92660 | 07/13/2009 | 09-10137 (JMP) | 5296 | \$5,567.45 |
| 227 | XU YUE 6/F(A) ASJOE MANSION 2 HO MAN TIN ROAD KOWLOON, 0 HONG KONG | 10/28/2009 | 08-13555 (JMP) | 50905 | \$210,000.00* | XU YUE 6/F(A) ASJOE MANSION 2 HO MAN TIN HILL ROAD KOWLOON, 0 HONG KONG | 11/03/2009 | 08-13555 (JMP) | 64518 | \$210,000.00* |
| 228 | YAU, MARGARITA FLAT G 8/F BLK 2 UNION PLAZA 9 WOMUK ROAD FANCING, 0 HONG KONG | 10/26/2009 | 08-13555 (JMP) | 47350 | \$50,000.00* | YAU, MARGARITA FLAT G 8/F BLK 2 UNION PLAZA 9 WO MUK ROAD FANLING N.T., 0 HONG KONG | 10/30/2009 | 08-13555 (JMP) | 57071 | \$50,000.00* |

* - Indicates claim contains unliquidated and/or undetermined amounts

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

FIRST OMNIBUS OBJECTION: EXHIBIT A - DUPLICATE CLAIMS

| CLAIMS TO BE DISALLOWED AND EXPUNGED | | | | | | SURVIVING CLAIMS | | | | |
|--------------------------------------|---|---------------|-------------------|------------|------------------------|--|---------------|-------------------|------------|------------------------|
| | NAME | DATE FILED | CASE NUMBER | CLAIM # | TOTAL CLAIM DOLLARS | NAME | DATE FILED | CASE NUMBER | CLAIM # | TOTAL CLAIM DOLLARS |
| 229 | YEE SUK FUN, HELENA 3A BLK B MOUNTAIN COURT NO.5 HO MAN TIN HILL RD. KOWLOON, 0 HONG KONG | 10/29/2009 | 08-13555 (JMP) | 56924 | \$100,000.00* | YEE SUK FUN HELENA 3A, BLK B MOUNTAIN COURT NO.5 HO MAN TIN HILL ROAD KOWLOON, 0 HONG KONG | 10/30/2009 | 08-13555 (JMP) | 57101 | \$100,000.00* |
| 230 | YUNG HONG TAI 7 BURMEL STREET ROBERTSON, QLD 4109 AUSTRALIA | 11/02/2009 | 08-13555 (JMP) | 62883 | \$120,000.00* | YUNG HONG TAI 7 BURMEL STREET ROBERTSON, QLD 4109 AUSTRALIA | 10/23/2009 | 08-13555 (JMP) | 45222 | \$120,000.00* |
| 231 | ZAYAS, JULIO CARRERA & IBANEZ, CARMEN SAUCA C/ GERARDO CORDON 51. PISO 10 E MADRID, 28017 SPAIN | 10/29/2009 | 08-13555 (JMP) | 56588 | \$169,812.00 | ZAYAS, JULIO CARRERA & IBANEZ, CARMEN SAUCA C/ GERARDO CORDON 51. PISO 10 E MADRID, 28017 SPAIN | 10/30/2009 | 08-13555 (JMP) | 59049 | \$169,812.00 |
| 232 | ZEELAND INTERNATIONAL LIMITED 10-1 BAMBOO ROAD 2ND HSINCHU, 30079 TAIWAN, PROVINCE OF CHINA | 10/23/2009 | 08-13555 (JMP) | 45684 | \$427,290.00 | ZEELAND INTERNATIONAL LIMITED 10-1 BAMBOO ROAD 2ND HSINCHU, 30079 TAIWAN, PROVINCE OF CHINA | 10/12/2009 | 08-13555 (JMP) | 37379 | \$427,290.00 |

* - Indicates claim contains unliquidated and/or undetermined amounts

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

FIRST OMNIBUS OBJECTION: EXHIBIT A - DUPLICATE CLAIMS

| CLAIMS TO BE DISALLOWED AND EXPUNGED | | | | | | SURVIVING CLAIMS | | | | |
|--------------------------------------|---|---------------|-------------------|------------|------------------------|--|---------------|-------------------|------------|------------------------|
| | NAME | DATE FILED | CASE NUMBER | CLAIM # | TOTAL CLAIM DOLLARS | NAME | DATE FILED | CASE NUMBER | CLAIM # | TOTAL CLAIM DOLLARS |
| 233 | ZIMMERMAN, BARBARA IRA 2575 MCKENZIE DR. LOVELAND, CO 80538 | 01/26/2009 | 08-13555 (JMP) | 4312 | \$47,000.00 | ZIMMERMAN, MRS. BARBARA 2575 MCKENZIE DR. LOVELAND, CO 80538 | 11/17/2008 | 08-13555 (JMP) | 768 | \$47,000.00 |
| 234 | ZIMMERMAN, HENRY H., IRA 2575 MCKENZIE DR. LOVELAND, CO 80538 | 01/26/2009 | 08-13555 (JMP) | 4310 | \$110,000.00 | ZIMMERMAN, HENRY H, IRA 2575 MCKENZIE DR. LOVELAND, CO 80538 | 11/17/2008 | 08-13555 (JMP) | 769 | \$110,000.00 |
| 235 | ZINSER, HARRY 9 WILBRAHAM PLACE FLAT 15 LONDON, SW1X-9AE UNITED KINGDOM | 08/17/2009 | | 8552 | \$62,967.01 | ZINSER, HAROLD W. 9 WILBRAHAM PLACE FLAT 15 LONDON, SW1X9AE UNITED KINGDOM | 08/13/2009 | | 8159 | \$62,967.01 |
| 236 | ZITO, ROBERT L. 4600 N SUNCASTLE CT. APPLETON, WI 54913 | 07/16/2009 | | 5444 | \$10,088.81 | ZITO, ROBERT L. 4600 N SUNCASTLE CT. APPLETON, WI 54913 | 11/03/2008 | | 479 | \$10,088.81 |
| TOTAL | | | | | \$32,488,147.46 | | | | | |

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

-----X
In re : Chapter 11 Case No.
 :
LEHMAN BROTHERS HOLDINGS INC., *et al.*, : 08-13555 (JMP)
 :
Debtors. : (Jointly Administered)
-----X

**ORDER GRANTING DEBTORS'
FIRST OMNIBUS OBJECTION TO CLAIMS (DUPLICATE CLAIMS)**

Upon the first omnibus objection to claims, dated January 29, 2010 (the “First Omnibus Objection to Claims”),¹ of Lehman Brothers Holdings Inc. and its affiliated debtors in the above-referenced chapter 11 cases, as debtors and debtors in possession (collectively, the “Debtors”), seeking entry of an order, pursuant to section 502(b) of title 11 of the United States Code (the “Bankruptcy Code”), Rule 3007(d) of the Federal Rules of Bankruptcy Procedure, and this Court’s order approving procedures for the filing of omnibus objections to proofs of claim [Docket No. 6664], disallowing and expunging the Duplicate Claims on the grounds that such claims are duplicative of the corresponding Surviving Claims, all as more fully described in the First Omnibus Objection to Claims; and due and proper notice of the First Omnibus Objection to Claims having been provided, and it appearing that no other or further notice need be provided; and the Court having found and determined that the relief sought in the First Omnibus Objection to Claims is in the best interests of the Debtors, their estates, creditors, and all parties in interest and that the legal and factual bases set forth in the First Omnibus Objection to Claims establish just cause for the relief granted herein; and after due deliberation and sufficient cause appearing therefor, it is

¹ Capitalized terms used herein and not otherwise defined herein shall have the meanings ascribed to such terms in the Debtors’ First Omnibus Objection to Claims.

ORDERED that the relief requested in the First Omnibus Objection to Claims is granted to the extent provided herein; and it is further

ORDERED that, pursuant to section 502(b) of the Bankruptcy Code, the claims listed on Exhibit 1 annexed hereto under the heading “*Claims to be Disallowed and Expunged*” (collectively, the “Duplicate Claims”) are disallowed and expunged; and it is further

ORDERED that the claims listed on Exhibit 1 annexed hereto under the heading “*Surviving Claims*” (collectively, the “Surviving Claims”) will remain on the claims register, and such claims are neither allowed nor disallowed at this time; and it is further

ORDERED that the disallowance and expungement of the Duplicate Claims does not constitute any admission or finding with respect to any of the Surviving Claims; and it is further

ORDERED that this Order has no res judicata, estoppel, or other effect on the validity, allowance, or disallowance of, and all rights to object on any basis are expressly reserved with respect to, (i) any claim listed on Exhibit A annexed to the First Omnibus Objection to Claims under the heading “*Claims to be Disallowed and Expunged*” that is not listed on Exhibit 1 annexed hereto and (ii) any Surviving Claim; and it is further

ORDERED that this Court shall retain jurisdiction to hear and determine all matters arising from or related to this Order.

Dated: _____, 2010
New York, New York

UNITED STATES BANKRUPTCY JUDGE